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Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

| | | |
|---|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| TOYS “R” US, INC., <i>et al.</i> , ¹ |) | Case No. 17-34665 (KLP) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**NOTICE OF THE DEBTORS’ FIFTY-FOURTH OMNIBUS
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

PLEASE TAKE NOTICE THAT on January 22, 2019, Toys “R” Us, Inc. and its debtor affiliates (collectively, the “Debtors”)² filed the *Debtors’ Fifty-Fourth Omnibus Objection to Certain Incorrect Debtor Claims* (the “Omnibus Objection”) with the Bankruptcy Court. The Omnibus Objection is available at <https://cases.primeclerk.com/toysrus/> by searching “Fifty-Fourth Omnibus Objection” in the “Search Docket” field. By the Omnibus Objection, the Debtors are seeking to modify claims, including your claim(s), as set forth on **Exhibit A** attached hereto, because the Debtors allege your claim(s) were filed against the incorrect Debtor entity.

PLEASE TAKE FURTHER NOTICE THAT on August 8, 2018, the Bankruptcy Court entered the *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections* [Docket No. 4080] (the “Order”), approving procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims” and each individually, a “Claim”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

YOU ARE RECEIVING THIS NOTICE BECAUSE ALL CLAIMS LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, UNDER THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT WITHIN 21 CALENDAR DAYS OF THE MAILING OF THIS OBJECTION (THE “RESPONSE DEADLINE”) AND SERVED ON THE OBJECTING PARTY, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED, AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Omnibus Objection

Who Needs to File a Response: If you oppose the modification of your Claim(s) listed below and if you are unable to resolve the Omnibus Objection with the Debtors before the deadline to object, then you must file and serve a written response (the “Response”) to the Omnibus Objection in accordance with this Notice.

If you do not oppose the modification of your Claim(s) listed below, then you do not need to file a written Response to the Omnibus Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. prevailing Eastern Time on February 12, 2019 (the “Response Deadline”).**

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court via CM/ECF or at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street
Richmond, Virginia 23219

If the Omnibus Objection is filed by the Debtors, the automatic ECF notification for a timely and properly filed Response will satisfy service requirements, and the Response may also be served on counsel for the Debtors at the following addresses:

Kutak Rock LLP

Attn: Jeremy S. Williams
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219

Unless otherwise adjourned by the Bankruptcy Court or the Debtors pursuant to the Omnibus Objection Procedures, the hearing on the Omnibus Objection and your Response will be held at **11:00 a.m. prevailing Eastern Time on February 19, 2019, at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5100
Richmond, Virginia 23219

**Procedures for Filing a Timely Response
and Information Regarding the Hearing on the Omnibus Objection**

Contents. Each Response must contain the following (at a minimum):

1. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, and the case number and the title of the Omnibus Objection to which the Response is directed;
2. the claimant's name and an explanation for the amount of the Claim;
3. a concise statement setting forth the reasons why the Bankruptcy Court should not sustain the Omnibus Objection with respect to your Claim(s), including, without limitation, the specific factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
4. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Omnibus Objection at the hearing; and
5. your name, address, telephone number and email address and/or the name, address, telephone number and email address of your attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Addresses"). If a Response contains Notice Addresses that are different from the name and/or address listed on the Claim, the Notice Addresses will control and will become the service address for future service of papers with respect to all of your Claims listed in the Omnibus Objection (including all Claims to be modified) and only for those Claims in the Omnibus Objection.

Additional Information. To facilitate a resolution of the Omnibus Objection, your Response should also include the name, address, telephone number, and email address of the party with authority to reconcile, settle or otherwise resolve the Omnibus Objection on the claimant's behalf (the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will *not* become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice and timely serve it on the Debtors' attorneys, the Debtors will present to the Bankruptcy Court an appropriate order granting the relief requested in the Omnibus Objection *without further notice* to you.

Hearing Attendance. If you file a Response to the Omnibus Objection, then you should plan to appear at the hearing on the Omnibus Objection. The Debtors, however, reserve the right to continue the hearing with respect to the Omnibus Objection and the Response.

Rescheduling the Hearing. If the Bankruptcy Court determines that the hearing on the Omnibus Objection will require substantial time for the presentation of argument and/or evidence, then the Bankruptcy Court, in its discretion, may reschedule the hearing.

Each Objection Is a Contested Matter. Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such Claim.

Additional Information

Reply of the Debtors. The Debtors may file a reply to your Response or reply in oral argument at the hearing. In such event, the Debtors are permitted to file their reply no later than one calendar day before the hearing on the Omnibus Objection and the Response.

Additional Discovery. Upon receipt of your Response, the Debtors may determine that discovery is necessary in advance of the hearing on the Omnibus Objection and your Response. In such event, the Debtors will serve separate notice to the Notice Addresses that the scheduled hearing will be treated as a status conference during which the parties will request that the Bankruptcy Court issue a scheduling order to facilitate resolution of the Response. Notwithstanding the foregoing, nothing herein modifies any parties' right to seek discovery or request that the scheduled hearing be treated as a status conference.

Requests for Information. If you have any questions regarding the Omnibus Objection and/or if you wish to obtain a copy of the Omnibus Objection or related documents, you may call the Debtors' restructuring hotline at (844) 794-3476. You may also obtain a copy of the Omnibus Objection or related documents by visiting the Debtors' restructuring website at <https://cases.primeclerk.com/toysrus/>.

Reservation of Rights. Nothing in this Notice or the Omnibus Objection constitutes a waiver of the Debtors' right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions, or any other claims against the claimant of the Debtors. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Debtors have the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date. In such event, you will receive a separate notice of any such objections.

[Remainder of page intentionally left blank]

Richmond, Virginia

Dated: January 22, 2019

/s/ Jeremy S. Williams

KUTAK ROCK LLP

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

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*Co-Counsel to the Debtors
and Debtors in Possession*

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
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| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**DEBTORS' FIFTY-FOURTH OMNIBUS
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

**THIS OBJECTION SEEKS TO MODIFY CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES
AND CLAIMS ON SCHEDULE 1 TO EXHIBIT A ATTACHED TO THIS OBJECTION.**

Toys "R" Us, Inc. and its debtor affiliates (collectively, the "Debtors") file this omnibus objection (this "Objection") and seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Order") modifying the proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims identified on **Schedule 1** to the Order (collectively, the "Disputed Claims") because the Debtors have determined that such claim was filed against the incorrect Debtor. In support of this Objection, the Debtors submit the *Declaration of Thomas Behnke in Support of the Debtors' Fifty-Fourth Omnibus Objection to Certain Incorrect Debtor*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors' service address is One Geoffrey Way, Wayne, New Jersey 07470.

Claims (the “Behnke Declaration”), attached to this Objection as **Exhibit B**, and respectfully state as follows.

Jurisdiction

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated July 10, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. The bases for the relief requested herein are sections 502 and 1106(a)(1) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 3007 and 9014, and Rule 3007–1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Rules”).

Relief Requested

3. By this Objection, the Debtors respectfully request entry of an order (a) modifying the Disputed Claims identified on **Schedule 1** to the Order and (b) granting related relief.

Background

4. On September 19, 2017 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of David A. Brandon, Chairman of the*

Board and Chief Executive Officer of Toys R Us, Inc., in Support of Chapter 11 Petitions and First Day Motions [Docket No. 20] and the *Declaration of Michael J. Short, Chief Financial Officer of Toys “R” Us, Inc., in Support of Debtors’ First Day Motions* [Docket No. 30]. On November 16, 2017, the Debtors filed their schedules of assets and liabilities and statements of financial affairs [Docket Nos. 1015-1016].

5. On March 22, 2018, the Bankruptcy Court entered the *Order (I) Authorizing the Debtors to Wind-Down U.S. Operations, (II) Authorizing the Debtors to Conduct U.S. Store Closings, (III) Establishing Administrative Claims Procedures, and (IV) Granting Related Relief* [Docket No. 2344] pursuant to which the Court authorized the Debtors to begin to wind-down their U.S. operations.

The Claims Reconciliation Process

6. On December 21, 2017, the Court entered the *Amended Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, (IV) Approving Notice of Bar Dates, and (V) Granting Related Relief* [Docket No. 1332] (the “General Bar Date Order”), which, among other things, established the following deadline for filing proofs of claim (collectively, the “General Bar Dates”): (a) April 6, 2018, as the deadline for all persons and entities holding or wishing to assert a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date (each, a “Claim”), including any claim arising under section 503(b)(9) of the Bankruptcy Code, to file proof of such Claim in writing; (b) June 18, 2018, as the deadline for all governmental units holding or wishing to assert a Claim against any of the Debtors that arose before the Petition Date to file proof of such Claim

in writing; and (c) the later of (i) the General Claims Bar Date or the Governmental Bar Date (each as defined in the General Bar Date Order), as applicable, or (ii) 5:00 p.m., prevailing Eastern time, on the date that is 30 days following entry of an order approving the rejection of any executory contract or unexpired lease of the Debtors, as the deadline for all entities holding claims against the Debtors arising from the rejection of executory contracts and unexpired leases of the Debtors, to file proof of such Claim in writing.

7. On May 25, 2018, the Court entered the *Amended Order (I) Setting a Bar Date for Filing Proofs of Administrative Claims Against Certain Debtors, (II) Establishing Administrative Claims Procedures, (III) Approving the Form and Manner of Filing Proofs of Administrative Claims, (IV) Approving Notice of the Administrative Claims Bar Date, and (V) Granting Related Relief* [Docket No. 3260] (the “Admin Claims Bar Date Order” and together with the General Bar Date Order, the “Bar Date Orders”), which, among other things, established: (a) July 16, 2018, as the deadline to file proof of such claim in writing for all persons and entities holding or wishing to assert a claim entitled to administrative priority under 11 U.S.C. § 503 (other than § 503(b)(9)) (each, an “Administrative Claim”) against any of the Debtors that arose between the Petition Date and on or prior to June 30, 2018; and (b) the earlier of: (i) the 15th day of the month at 5:00 p.m., prevailing Eastern Time following the month in which the claim arose; or (ii) 14 days following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors’ chapter 11 cases, at 5:00 p.m., prevailing Eastern Time, for any Administrative Claim arising after June 30, 2018 (collectively, the “Admin Bar Dates” and together with the General Bar Dates, the “Bar Dates”) as the deadline to file proof of such Administrative Claim in writing.

8. Written notice of the Bar Dates was mailed to, among others, all known creditors and other known holders of claims against the Debtors, identified as of the date of entry of the Bar

Date Orders, including all entities listed in the Schedules as holding claims against the Debtors, and to all parties who had filed requests for notices under Bankruptcy Rule 2002 as of the date of the Bar Date Orders. In addition to mailing such actual notice, the Debtors also published notice of the Bar Dates in *USA Today* (national edition) (with respect to the Bar Dates) and the *Wall Street Journal* (national edition) (with respect to the General Bar Dates).

9. On August 8, 2018, the Court entered the *Order (I) Approving Procedures for Filing Omnibus Objections to Claims, (II) Approving the Form and Manner of the Notice of Omnibus Objections, and (III) Granting Related Relief* [Docket No. 4080] approving the Debtors' proposed objection procedures (the "Objection Procedures"). This Objection is filed in accordance with the Objection Procedures.

10. To date, entities have filed approximately 25,000 proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims against the Debtors on an aggregate basis (collectively, the "Proofs of Claim"), collectively asserting more than \$116.2 billion in aggregate liabilities, of which 5,200 assert administrative priority in the collective amount of approximately \$103.2 billion. The Debtors and their advisors are in the process of reviewing the Proofs of Claim, including supporting documentation, if any, filed with the Proofs of Claim, and reconciling the Proofs of Claim with the Debtors' books and records to determine the validity of the Proofs of Claim. For the reasons set forth in more detail below, and based on their review to date, the Debtors have determined that the Disputed Claims are objectionable on the grounds set forth below.

Objection

11. The Debtors object to the Disputed Claims. Based on their review of the Proofs of Claim, the Debtors have determined that the Disputed Claims, as filed, do not accurately reflect

which Debtor entity may be liable for the underlying Claim. Instead, the Debtors believe that the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the column titled “Asserted” to the Debtor identified in the column titled “Corrected” in the table provided in **Schedule 1** to the Order. The Debtors assert that the Debtor reflected in the “Corrected” column is consistent with the Debtors’ books and records and/or with the information provided by the claimants. Failure to modify such Proofs of Claim could result in the relevant claimants receiving either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) a lesser recovery than they are otherwise entitled. Accordingly, the Debtors request that the Court enter the Order, modifying the Disputed Claims identified on **Schedule 1** to the Order. The Debtors maintain the right to object to any Proofs of Claim identified as a “Remaining Claim” on any applicable grounds.

Basis for Relief

12. Section 502(a) of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects.” A debtor in possession has the duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1106(a)(1).

13. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Bankruptcy courts have generally held that in order to receive the benefit of *prima facie* validity, however, the claimant must set forth facts necessary to support the claim. *See In re McCarthy*, No. 04-10493, 2004 WL 5683383, at *5 (Bankr. E.D. Va. July 14, 2004). Additionally, a claimant’s proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy

Rule 3001(f) only until an objecting party shows that there exists a “true dispute” as to the validity and amount of the claim. *See In re Computer Learning Ctrs., Inc.*, 298 B.R. 569, 578 (Bankr. E.D. Va. 2003) (quoting Collier on Bankruptcy ¶ 3001.09[2] (15th ed. revised 2003)). Once the objecting party refutes an allegation critical to the claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence. *Allegheny*, 954 F.2d at 173. In other words, once the *prima facie* validity of a claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

14. For the reasons set forth in this Objection and in the Behnke Declaration, the Court should modify the Disputed Claims as requested in herein. If the Disputed Claims are not formally modified, the potential exists for the applicable claimants to receive either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) receiving a lesser recovery than they are otherwise entitled. In addition, failure to modify the Disputed Claims will mean the process of claims administration and reconciliation will also become unnecessarily burdensome. Thus, the relief requested in this Objection is necessary to prevent any inappropriate distribution of estate funds and to facilitate the administration of the claims-allowance process.

Separate Contested Matter

15. Each of the above objections to the proofs of claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Debtors request that any order entered by the Court with respect to an objection asserted herein will be deemed a separate order with respect to each Claim.

Responses to Omnibus Objections

16. To contest this Objection, a claimant must file and serve a written response to this Objection in accordance with the Objection Procedures. If a claimant fails to file and serve a response in accordance with the Objection Procedures, the Debtors may present to the Court an appropriate order modifying the Disputed Claims, without further notice to the claimant or a hearing.

Reservation of Rights

17. Nothing contained herein is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

Notice

18. The Debtors will provide notice of this Motion via first class mail or email (where available) to: (a) the Office of the United States Trustee for the Eastern District of Virginia, Attn: Robert B. Van Arsdale and Lynn A. Kohen; (b) counsel to the committee of unsecured creditors; (c) DIP Delaware Term Loan Agent and the advisors and counsel thereto; (d) the administrative agent for the prepetition Secured Term Loan B Facility and the advisors and counsel thereto; (e) the agent for the Giraffe Junior Mezzanine Loan and the advisors and counsel thereto; (f) the

administrative agent for the Senior Unsecured Term Loan Facility and the advisors and counsel thereto; (g) the indenture trustee for the Debtors' 7.375% Senior Notes and the advisors and counsel thereto; (h) the indenture trustee for the Debtors' 8.75% Unsecured Notes and the advisors and counsel thereto; (i) counsel to the ad hoc group of the Term B-4 Holders; (j) the Internal Revenue Service; (k) the office of the attorneys general for the states in which the Debtors operate; (l) the Securities and Exchange Commission; (m) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (n) holders of the Disputed Claims identified on **Schedule 1** to the Order. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

19. No prior request for the relief sought in this Objection has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Richmond, Virginia
Dated: January 22, 2019

/s/ Jeremy S. Williams

KUTAK ROCK LLP

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
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*Co-Counsel to the Debtors
and Debtors in Possession*

Exhibit A

Proposed Form of Order

Michael A. Condyles (VA 27807)
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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

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| In re: |) | |
| |) | Chapter 11 |
| |) | |
| TOYS “R” US, INC., <i>et al.</i> , ¹ |) | Case No. 17-34665 (KLP) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**ORDER GRANTING THE DEBTORS’ FIFTY-FOURTH
OMNIBUS OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

Upon the omnibus objection (the “Objection”)² of the Debtors for entry of an order (this “Order”): (a) modifying the Disputed Claims identified on **Schedule 1** attached hereto, in accordance with section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007–1; and (b) granting related relief, all as more fully set forth in the Objection; and it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors and other parties in interest; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Objection

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

² Capitalized terms used but not otherwise defined in this Order have the meanings given to them in the Objection.

having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED:

1. The Objection is granted as set forth in this Order.
2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. Each Disputed Claim, as identified on **Schedule 1** to this Order, is modified as to the Debtor entity against whom the Proof of Claim is asserted as identified in the column titled “Corrected” in **Schedule 1** to this Order; *provided*, that the Debtors maintain the right to object to any Proof of Claim identified in the “Corrected” column on **Schedule 1** on any applicable grounds.
4. Prime Clerk LLC, the Debtors’ notice and claims agent, is directed to update the claims register to reflect the relief granted in this Order.
5. Except as provided in this Order, nothing in this Order will be deemed (a) an admission or finding as to the validity of any Proof of Claim against a Debtor entity, (b) a waiver of the right of the Debtors to dispute any Proof of Claim against any Debtor on any grounds whatsoever, at a later date, (c) a promise by or requirement on any Debtor to pay any Proof of Claim, (d) an implication or admission that any particular Proof of Claim is of a type specified or defined in this Order, or (e) a waiver of the rights of the Debtors under the Bankruptcy Code or any other applicable law.
6. Each of the Disputed Claims and the objections by the Debtors to each of the Disputed Claims, as addressed in the Objection and set forth on **Schedule 1**, each attached to this Order, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimants whose Proofs of Claim are subject to this Order will only

apply to the contested matter that involves such claimant and will not act to stay the applicability or finality of this Order with respect to the other contested matters identified in the Objection or this Order.

7. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

8. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____
Richmond, Virginia

THE HONORABLE KEITH L. PHILLIPS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
KUTAK ROCK LLP
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219-4071
Telephone: (804) 644-1700
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Co-Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT
UNDER LOCAL BANKRUPTCY RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

Schedule 1

Incorrect Debtor Claims

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|----|--|----------|------------------------------------|-----------------------------|-----------------|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 1 | 9135-3904 QUEBEC INC 2515 AVENUE DE LA RENAISSANCE BOISBRIAND, QC J7H 1T9 CANADA | 22586 | Toys "R" Us, Inc. \$ 42,939.96 | Toys "R" Us - Delaware Inc. | \$42,939.96 |
| 2 | 9217-1461 QUEBEC INC. 6295 DUROCHER AVENUE OUTREMONT, QC H2V 3Y9 CANADA | 3133 | Toys "R" Us, Inc. Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |
| 3 | 9801 GB ASSOCIATES, L.C.C. C/O STEINER NYC, L.L.C. DOUGLAS C STEINER 15 WASHINGTON AVENUE BROOKLYN, NY 11205 | 3242 | Toys "R" Us, Inc. \$ 2,727,149.47* | TRU 2005 RE I, LLC | \$2,727,149.47* |
| 4 | ALBANY UTILITIES CAROLYN MATHIS 401 PINE AVE. ALBANY, GA 31701 | 1162 | Toys "R" Us, Inc. \$ 5,569.78 | Toys "R" Us - Delaware Inc. | \$5,569.78 |
| 5 | ALBANY UTILITIES - GA 207 PINE AVENUE ALBANY, GA 31702 | 1476 | Toys "R" Us, Inc. \$ 5,569.78 | Toys "R" Us - Delaware Inc. | \$5,569.78 |
| 6 | ALBEMARLE COUNTY SERVICE AUTHORITY 168 SPOTNAP RD CHARLOTTESVILLE, VA 22911-8690 | 1605 | Toys "R" Us, Inc. \$ 192.04 | Toys "R" Us - Delaware Inc. | \$192.04 |
| 7 | ALTOONA WATER AUTHORITY 900 CHESTNUT AVENUE ALTOONA, PA 16601-4617 | 1404 | Toys "R" Us, Inc. \$ 371.11 | Toys "R" Us - Delaware Inc. | \$371.11 |
| 8 | AMAV ENTERPRISES LTD 1921 W. WILSON, STE. A #124 BATAVIA, IL 60510 | 4079 | Toys "R" Us, Inc. \$ 1,176.00 | Toys "R" Us - Delaware Inc. | \$1,176.00 |
| 9 | AMAV ENTERPRISES, LTD 1921 W WILSON ST STE A124 BATAVIA, IL 60510 | 7270 | Toys "R" Us, Inc. \$ 10,804.60 | Toys "R" Us - Delaware Inc. | \$10,804.60 |
| 10 | AMEREN ILLINOIS 2105 E STATE ROUTE 104 PAWNEE, IL 62558 | 860 | Toys "R" Us, Inc. \$ 14,311.93 | Toys "R" Us - Delaware Inc. | \$14,311.93 |
| 11 | AMEREN MISSOURI BANKRUPTCY DESK MC 310 PO BOX 66881 SAINT LOUIS, MO 63166 | 724 | Toys "R" Us, Inc. \$ 45,550.98 | Toys "R" Us - Delaware Inc. | \$45,550.98 |

* Indicates claim contains unliquidated and/or undetermined amounts

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|----|--|----------|------------------------------------|---|--|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 12 | AMERICAN ELECTRIC POWER ATTN BANKRUPTCY 1 AEP WAY HURRICANE, WV 25526 | 1734 | Toys "R" Us, Inc. \$ 118,161.43 | Toys "R" Us - Delaware Inc. \$118,161.43 | |
| 13 | ATMOS ENERGY CORPORATION ATTN: BANKRUPTCY PO BOX 650205 DALLAS, TX 75265 | 1093 | Toys "R" Us, Inc. \$ 2,544.70 | Toys "R" Us - Delaware Inc. \$2,544.70 | |
| 14 | AUGUSTA UTILITIES DEPARTMENT P.O. BOX 1457 AUGUSTA, GA 30903-1457 | 2187 | Toys "R" Us, Inc. \$ 746.25 | Toys "R" Us - Delaware Inc. \$746.25 | |
| 15 | AUGUSTA UTILITIES DEPARTMENT 535 TELFAIR STREET AUGUSTA, GA 30901 | 2188 | Toys "R" Us, Inc. \$ 261.33 | Toys "R" Us - Delaware Inc. \$261.33 | |
| 16 | AVISTA UTILITIES PO BOX 3727 MSC 34 SPOKANE, WA 99220 | 2320 | Toys "R" Us, Inc. \$ 5,691.54 | Toys "R" Us - Delaware Inc. \$5,691.54 | |
| 17 | BADGER BASKET COMPANY 406 W MAPLE STREET PO BOX 227 EDGAR, WI 54426-0227 | 4748 | Toys "R" Us, Inc. \$ 127,393.35 | Toys "R" Us - Delaware Inc. \$127,393.35 | |
| 18 | BALTIMORE GAS AND ELECTRIC CO PO BOX 1475 BALTIMORE, MD 21201 | 118 | Toys "R" Us, Inc. \$ 2,778.19 | Toys "R" Us - Delaware Inc. \$2,778.19 | |
| 19 | BALTIMORE GAS AND ELECTRIC CO PO BOX 1475 BALTIMORE, MD 21201 | 1563 | Toys "R" Us, Inc. \$ 2,273.18 | Toys "R" Us - Delaware Inc. \$2,273.18 | |
| 20 | BANGOR WATER DISTRICT P.O. BOX 1129 BANGOR, ME 04402-1129 | 1498 | Toys "R" Us, Inc. \$ 132.46 | Toys "R" Us - Delaware Inc. \$132.46 | |
| 21 | BAUER HOCKEY, LLC C/O EASTON ATTN: SAMUEL E. GASOWSKI 3500 WILLOW LANE THOUSAND OAKS, CA 91361 | 4126 | Toys "R" Us, Inc. \$ 46,331.85 | Toys "R" Us - Delaware Inc. \$46,331.85 | |
| 22 | BLACK HILLS ENERGY PO BOX 6006 RAPID CITY, SD 57709 | 3185 | Toys "R" Us, Inc. \$ 42.86 | Toys "R" Us - Delaware Inc. \$42.86 | |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| ASSERTED | | | CORRECTED | |
|---|---------|---------------------------------|-----------------------------|---------------|
| NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 23 BLACK HILLS ENERGY PO BOX 6006 RAPID CITY, SD 57709 | 3370 | Toys "R" Us, Inc. \$ 5,484.12 | Toys "R" Us - Delaware Inc. | \$5,484.12 |
| 24 BLACK HILLS ENERGY PO BOX 6006 RAPID CITY, SD 57709 | 3368 | Toys "R" Us, Inc. \$ 22.15 | Toys "R" Us - Delaware Inc. | \$22.15 |
| 25 BLACK HILLS ENERGY PO BOX 6006 RAPID CITY, SD 57709 | 3372 | Toys "R" Us, Inc. \$ 36.11 | Toys "R" Us - Delaware Inc. | \$36.11 |
| 26 BOWLING GREEN MUNICIPAL UTILITIES CREDIT BUREAU SYSTEMS PO BOX 482 CLARKSVILLE, TN 37041 | 2739 | Toys "R" Us, Inc. \$ 6,074.23 | Toys "R" Us - Delaware Inc. | \$6,074.23 |
| 27 BRAINTREE ELECTRIC LIGHT DEPARTMENT 150 POTTER ROAD BRAINTREE, MA 02184 | 1656 | Toys "R" Us, Inc. \$ 13,216.25 | Toys "R" Us - Delaware Inc. | \$13,216.25 |
| 28 BRANTFORD POWER P.O. BOX 308 220 COLBORNE STREET BRANTFORD, ON N3T 5N8 CANADA | 1523 | Toys "R" Us, Inc. \$ 16,185.28 | Toys "R" Us - Delaware Inc. | \$16,185.28 |
| 29 BREATHABLEBABY, LLC C/O DUANE MORRIS LLP ATTN: LAWRENCE J. KOTLER 30 S. 17TH STREET PHILADELPHIA, PA 19103 | 4657 | Toys "R" Us, Inc. Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |
| 30 CAFE FEAR PUBLIC UTILITY AUTHORITY 235 GOVERNMENT CENTER DR WILMINGTON, NC 28403 | 598 | Toys "R" Us, Inc. \$ 1,643.38 | Toys "R" Us - Delaware Inc. | \$1,643.38 |
| 31 CAFE FEAR PUBLIC UTILITY AUTHORITY 235 GOVERNMENT CENTER DR WILMINGTON, NC 28403 | 601 | Toys "R" Us, Inc. \$ 122.74 | Toys "R" Us - Delaware Inc. | \$122.74 |
| 32 CALL2RECYCLE 5140 YONGE STREET SUITE 1570 TORONTO, ON M2N 6L7 CANADA | 1764 | Toys "R" Us, Inc. \$ 7,594.38 | Toys "R" Us - Delaware Inc. | \$7,594.38 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|----|---|----------|--------------------------------|-----------------------------|-------------|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 33 | CAMPBELL SALES COMPANY BARNES & THORNBURG CONNIE A. LAHN 225 SOUTH SIXTH STREET, SUITE 2800 MINNEAPOLIS, MN 55402 | 4297 | Toys "R" Us, Inc. \$ 1,087.04 | Toys "R" Us - Delaware Inc. | \$1,087.04 |
| 34 | CAPE FEAR PUBLIC UTILITY AUTHORITY 235 GOVERNMENT CENTER DR WILMINGTON, NC 28403 | 600 | Toys "R" Us, Inc. \$ 105.33 | Toys "R" Us - Delaware Inc. | \$105.33 |
| 35 | CASCADE NATURAL GAS CORPORATION PO BOX 990065 BOISE, ID 83799 | 1385 | Toys "R" Us, Inc. \$ 75.33 | Toys "R" Us - Delaware Inc. | \$75.33 |
| 36 | CAVOSSA DISPOSAL CORP 210 NATHIAN ELLIS HIGHWAY EAST FALMOUTH, MA 02536 | 2274 | Toys "R" Us, Inc. \$ 125.97 | Toys "R" Us - Delaware Inc. | \$125.97 |
| 37 | CENTERPOINT ENERGY P O BOX 1700 HOUSTON, TX 77251 | 89 | Toys "R" Us, Inc. \$ 827.95 | Toys "R" Us - Delaware Inc. | \$827.95 |
| 38 | CENTERPOINT ENERGY PO BOX 4567 HOUSTON, TX 77251 | 232 | Toys "R" Us, Inc. \$ 721.14 | Toys "R" Us - Delaware Inc. | \$721.14 |
| 39 | CHARLESTON WATER SYSTEM PO BOX B CHARLESTON, SC 29403 | 802 | Toys "R" Us, Inc. \$ 864.96 | Toys "R" Us - Delaware Inc. | \$864.96 |
| 40 | CITY OF ANN ARBOR KRISTEN D. LARCOM SENIOR ASSISTANT CITY ATTORNEY 301 E. HURON ST. ANN ARBOR, MI 48107-8647 | 16317 | Toys "R" Us, Inc. \$ 1,227.99 | Toys "R" Us - Delaware Inc. | \$1,227.99 |
| 41 | CITY OF AUSTIN, TX P.O. BOX 2267 AUSTIN, TX 78783-2267 | 3711 | Toys "R" Us, Inc. \$ 27,022.15 | Toys "R" Us - Delaware Inc. | \$27,022.15 |
| 42 | CITY OF BREA FINANCE DEPT/ A/R 1 CIVIC CENTER CIRCLE BREA, CA 92821 | 2321 | Toys "R" Us, Inc. \$ 151.43 | Toys "R" Us - Delaware Inc. | \$151.43 |
| 43 | CITY OF BRENTWOOD BUSINESS LICENSE DIVISION 150 CITY PARK WAY BRENTWOOD, CA 94513-1364 | 2287 | Toys "R" Us, Inc. \$ 344.12 | Toys "R" Us - Delaware Inc. | \$344.12 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | NAME | CLAIM # | ASSERTED | | CORRECTED | |
|----|---|---------|-------------------|--------------|-----------------------------|--------------|
| | | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 44 | CITY OF BROOKFIELD, WI 2000 N CALHOUN RD BROOKFIELD, WI 53005-5095 | 16216 | Toys "R" Us, Inc. | \$ 87.77 | Toys "R" Us - Delaware Inc. | \$87.77 |
| 45 | CITY OF COLONIAL HEIGHTS, VA P.O. BOX 3401 COLONIAL HEIGHTS, VA 23834-9001 | 1696 | Toys "R" Us, Inc. | \$ 99.73 | Toys "R" Us - Delaware Inc. | \$99.73 |
| 46 | CITY OF COLUMBUS DEPARTMENT OF PUBLIC UTILITIES 910 DUBLIN ROAD 4TH FLOOR COLUMBUS, OH 43215 | 642 | Toys "R" Us, Inc. | \$ 1,244.51 | Toys "R" Us - Delaware Inc. | \$1,244.51 |
| 47 | CITY OF CONCORD GENERAL SERVICES DEPARTMENT THERESE SEGALINI, FISCAL SUPERVISOR 311 N. STATE STREET CONCORD, NH 03301 | 6874 | Toys "R" Us, Inc. | \$ 485.20 | Toys "R" Us - Delaware Inc. | \$485.20 |
| 48 | CITY OF CONCORD PO BOX 308 CONCORD, NC 28026 | 1176 | Toys "R" Us, Inc. | \$ 11,010.91 | Toys "R" Us - Delaware Inc. | \$11,010.91 |
| 49 | CITY OF CONCORD/GENERAL SERVICES DEPARTMENT THERESE SEGALINI, FISCAL SUPERVISOR 311 N. STATE STREET CONCORD, NH 03301 | 2480 | Toys "R" Us, Inc. | \$ 485.20 | Toys "R" Us - Delaware Inc. | \$485.20 |
| 50 | CITY OF CORPUS CHRISTI BANKRUPTCY ATTORNEY P.O. BOX 9277 CORPUS CHRISTI, TX 78469 | 967 | Toys "R" Us, Inc. | \$ 2,199.43 | Toys "R" Us - Delaware Inc. | \$2,199.43 |
| 51 | CITY OF ESCONDIDO, CA P.O. BOX 460009 ESCONDIDO, CA 92046-0009 | 1923 | Toys "R" Us, Inc. | \$ 311.21 | Toys "R" Us - Delaware Inc. | \$311.21 |
| 52 | CITY OF FORT WORTH STEPHEN A. CUMBIE 200 TEXAS STREET FORT WORTH, TX 76102 | 789 | Toys "R" Us, Inc. | \$ 349.71 | Toys "R" Us - Delaware Inc. | \$349.71 |
| 53 | CITY OF FORT WORTH STEPHEN A. CUMBIE 200 TEXAS STREET FORT WORTH, TX 76102 | 788 | Toys "R" Us, Inc. | \$ 492.48 | Toys "R" Us - Delaware Inc. | \$492.48 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|----|---|----------|--------------------------------|---|--|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 54 | CITY OF FRESNO, CA P.O. BOX 2069 UTILITY BILLING AND COLLECTIONS DIVISION FRESNO, CA 93718 | 16287 | Toys "R" Us, Inc. \$ 472.05 | Toys "R" Us - Delaware Inc. \$472.05 | |
| 55 | CITY OF GASTONIA PO BOX 1748 GASTONIA, NC 28053 | 1338 | Toys "R" Us, Inc. \$ 12,744.77 | Toys "R" Us - Delaware Inc. \$12,744.77 | |
| 56 | CITY OF HICKORY CITY PRIVILEGE LICENSE P.O. BOX 398 HICKORY, NC 28603-0398 | 1457 | Toys "R" Us, Inc. \$ 295.45 | Toys "R" Us - Delaware Inc. \$295.45 | |
| 57 | CITY OF HICKORY CITY PRIVILEGE LICENSE P.O. BOX 398 HICKORY, NC 28603-0398 | 1464 | Toys "R" Us, Inc. \$ 225.70 | Toys "R" Us - Delaware Inc. \$225.70 | |
| 58 | CITY OF IDAHO FALLS, ID LORI STANGER, CREDIT SUPERVISOR 308 CONSTITUTION WAY P.O. BOX 50220 IDAHO FALLS, ID 83405 | 1519 | Toys "R" Us, Inc. \$ 984.59 | Toys "R" Us - Delaware Inc. \$984.59 | |
| 59 | CITY OF KILLEEN 101 N. COLLEGE STREET KILLEEN, TX 76541 | 6626 | Toys "R" Us, Inc. \$ 454.47 | Toys "R" Us - Delaware Inc. \$454.47 | |
| 60 | CITY OF LETHBRIDGE 910 4TH AVENUE SOUTH LETHBRIDGE, AB T1J 0P6 CANADA | 2085 | Toys "R" Us, Inc. \$ 10,288.47 | Toys "R" Us - Delaware Inc. \$10,288.47 | |
| 61 | CITY OF LIMA, OHIO LAW DEPARTMENT 209 NORTH MAIN STREET, 6TH FL LIMA, OH 45801 | 554 | Toys "R" Us, Inc. \$ 1,106.66 | Toys "R" Us - Delaware Inc. \$1,106.66 | |
| 62 | CITY OF LYNCHBURG ATTN: JD REYNOLDS PO BOX 9000 LYNCHBURG, VA 24504 | 2479 | Toys "R" Us, Inc. \$ 960.21 | Toys "R" Us - Delaware Inc. \$960.21 | |
| 63 | CITY OF LYNCHBURG ATTN: JD REYNOLDS PO BOX 9000 LYNCHBURG, VA 24504 | 16309 | Toys "R" Us, Inc. \$ 960.21 | Toys "R" Us - Delaware Inc. \$960.21 | |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|----|--|----------|--------------------------------|---|--|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 64 | CITY OF LYNCHBURG VIRGINIA PO BOX 9000 BILLINGS AND COLLECTIONS DEPT LYNCHBURG, VA 24505-9000 | 2576 | Toys "R" Us, Inc. \$ 960.21 | Toys "R" Us - Delaware Inc. \$960.21 | |
| 65 | CITY OF MEDFORD OREGON CITY ATTORNEY'S OFFICE 411 W. 8TH STREET MEDFORD, OR 97501-3187 | 2278 | Toys "R" Us, Inc. \$ 2,417.15 | Toys "R" Us - Delaware Inc. \$2,417.15 | |
| 66 | CITY OF MERIDIAN ANDREA M. POGUE 33 E BROADWAY AVE MERIDIAN, ID 83642 | 656 | Toys "R" Us, Inc. \$ 287.26 | Toys "R" Us - Delaware Inc. \$287.26 | |
| 67 | CITY OF MERIDIAN WATER & SEWAGE P.O. BOX 1430 MERIDIAN, MS 39302 | 1494 | Toys "R" Us, Inc. \$ 229.28 | Toys "R" Us - Delaware Inc. \$229.28 | |
| 68 | CITY OF MOLINE, IL JD SCHULTE 3635 4TH AVENUE MOLINE, IL 61265 | 1528 | Toys "R" Us, Inc. \$ 602.12 | Toys "R" Us - Delaware Inc. \$602.12 | |
| 69 | CITY OF NAPERVILLE FINANCE DEPT 400 SOUTH EAGLE STREET NAPERVILLE, IL 60540 | 376 | Toys "R" Us, Inc. \$ 14,929.69 | Toys "R" Us - Delaware Inc. \$14,929.69 | |
| 70 | CITY OF OCEANSIDE, CA 300 NORTH COAST HIGHWAY OCEANSIDE, CA 92054 | 1443 | Toys "R" Us, Inc. \$ 626.48 | Toys "R" Us - Delaware Inc. \$626.48 | |
| 71 | CITY OF PANAMA CITY, FL P.O. BOX 2487 PANAMA CITY, FL 32402-2487 | 1616 | Toys "R" Us, Inc. \$ 366.99 | Toys "R" Us - Delaware Inc. \$366.99 | |
| 72 | CITY OF PENSACOLA JOHN MADDEN, CUSTOMER SERVICE MANAGER 222 W. MAIN STREET PENSACOLA, FL 32502 | 1655 | Toys "R" Us, Inc. \$ 67.96 | Toys "R" Us - Delaware Inc. \$67.96 | |
| 73 | CITY OF PORT RICHEY, FL 6333 RIDGE ROAD PORT RICHEY, FL 34668 | 1936 | Toys "R" Us, Inc. \$ 293.34 | Toys "R" Us - Delaware Inc. \$293.34 | |
| 74 | CITY OF PORTLAND CITY ATTORNEY'S OFFICE 1221 SW 4TH AVENUE, ROOM 430 PORTLAND, OR 97204 | 4536 | Toys "R" Us, Inc. \$ 203.22 | Toys "R" Us - Delaware Inc. \$203.22 | |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 75 CITY OF RALEIGH-CITY ATTORNEY RALEIGH CITY ATTORNEY'S OFFICE P.O. BOX 590 RALEIGH, NC 27602 | 827 | Toys "R" Us, Inc. | \$ 486.57 | Toys "R" Us - Delaware Inc. | \$486.57 |
| 76 CITY OF SANTA CRUZ DEBRA ALLEN, COLLECTIONS 877 CEDAR STREET, SUITE 100 SANTA CRUZ, CA 95060 | 2212 | Toys "R" Us, Inc. | \$ 183.41 | Toys "R" Us - Delaware Inc. | \$183.41 |
| 77 CITY OF SASKATOON 222 3RD AVE NORTH SASKATOON, SK S7K 0J5 CANADA | 1802 | Toys "R" Us, Inc. | \$ 8,157.78 | Toys "R" Us - Delaware Inc. | \$8,157.78 |
| 78 CITY OF ST PETERS FINANCE DEPT ONE STREET PETERS CENTER BLVD SAINT PETERS, MO 63376 | 2254 | Toys "R" Us, Inc. | \$ 396.68 | Toys "R" Us - Delaware Inc. | \$396.68 |
| 79 CITY OF ST. PETERSBURG KYLE LINDSKOG PO BOX 2842 ST. PETERSBURG, FL 33731 | 16303 | Toys "R" Us, Inc. | \$ 1,692.74 | Toys "R" Us - Delaware Inc. | \$1,692.74 |
| 80 CITY OF SUGAR LAND, TX EUGENIA A. CANO, FIRST ASST. CITY ATTORNEY 2700 TOWN CENTER BLVD. NORTH SUGAR LAND, TX 77479 | 950 | Toys "R" Us, Inc. | \$ 279.98 | Toys "R" Us - Delaware Inc. | \$279.98 |
| 81 CITY OF THORNTON UTILITY BILLING LEGAL DEPARTMENT 9500 CIVIC CENTER DRIVE THORNTON, CO 80229 | 1025 | Toys "R" Us, Inc. | \$ 0.00 | Toys "R" Us - Delaware Inc. | \$0.00 |
| 82 CITY OF TULSA FINANCE LICENSE CENTER PO BOX 451 TULSA, OK 74101 | 2330 | Toys "R" Us, Inc. | \$ 858.26 | Toys "R" Us - Delaware Inc. | \$858.26 |
| 83 CITY OF YUMA YUMA CITY ATTORNEY'S OFFICE ATTN: JAY R. CAIRNS, ASSISTANT CITY ATTORNEY 190 W. 14TH STREET YUMA, AZ 85364 | 594 | Toys "R" Us, Inc. | \$ 113.49 | Toys "R" Us - Delaware Inc. | \$113.49 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | NAME | CLAIM # | ASSERTED | | CORRECTED | |
|----|---|---------|---------------------------|---------------|-----------------------------|---------------|
| | | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 84 | CITY UTILITIES 301 E CENTRAL SPRINGFIELD, MO 65802 | 644 | Toys "R" Us, Inc. | \$ 6,186.53 | Toys "R" Us - Delaware Inc. | \$6,186.53 |
| 85 | CITY UTILITIES (FORT WAYNE, IN) P.O. BOX 2269 FORT WAYNE, IN 46801-2269 | 1513 | Toys "R" Us, Inc. | \$ 531.93 | Toys "R" Us - Delaware Inc. | \$531.93 |
| 86 | CITY WATER LIGHT & POWER 800 EAST MONROE STREET ROOM 327 SPRINGFIELD, IL 62701 | 1049 | Toys "R" Us, Inc. | \$ 6,496.71 | Toys "R" Us - Delaware Inc. | \$6,496.71 |
| 87 | CITY WATER LIGHT & POWER 800 EAST MONROE STREET ROOM 327 SPRINGFIELD, IL 62701 | 1044 | Toys "R" Us, Inc. | \$ 3,675.73 | Toys "R" Us - Delaware Inc. | \$3,675.73 |
| 88 | CLACKAMAS RIVER WATER 16770 SE 82ND DRIVE CLACKAMAS, OR 97015 | 1280 | Toys "R" Us, Inc. | \$ 998.13 | Toys "R" Us - Delaware Inc. | \$998.13 |
| 89 | CLACKAMAS RIVER WATER 16770 SE 82ND DRIVE CLACKAMAS, OR 97015 | 1302 | Toys "R" Us, Inc. | \$ 358.19 | Toys "R" Us - Delaware Inc. | \$358.19 |
| 90 | CLACKAMAS RIVER WATER 16770 SE 82ND DRIVE CLACKAMAS, OR 97015 | 1303 | Toys "R" Us, Inc. | \$ 134.64 | Toys "R" Us - Delaware Inc. | \$134.64 |
| 91 | CLACKAMAS RIVER WATER 16770 SE 82ND DRIVE CLACKAMAS, OR 97015 | 1304 | Toys "R" Us, Inc. | \$ 396.57 | Toys "R" Us - Delaware Inc. | \$396.57 |
| 92 | CLAIRE'S BOUTIQUES, INC. STEPHEN E. SERNETT 2400 WEST CENTRAL ROAD HOFFMAN ESTATES, IL 60192 | 4562 | MAP 2005 Real Estate, LLC | Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |
| 93 | CLAIRE'S BOUTIQUES, INC. STEPHEN E. SERNETT 2400 WEST CENTRAL ROAD HOFFMAN ESTATES, IL 60192 | 4542 | Toys "R" Us - Value, Inc. | Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |
| 94 | CLAIRE'S BOUTIQUES, INC. STEPHEN E. SERNETT 2400 WEST CENTRAL ROAD HOFFMAN ESTATES, IL 60192 | 3758 | Toys "R" Us, Inc. | Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|---------------|-----------------------------|---------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 95 CLAIRE'S BOUTIQUES, INC. STEPHEN E. SERNETT 2400 WEST CENTRAL ROAD HOFFMAN ESTATES, IL 60192 | 4461 | TRU Mobility, LLC | Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |
| 96 CLARKSVILLE GAS & WATER DEPARTMENT 2215 MADISON ST CLARKSVILLE, TN 37043 | 2539 | Toys "R" Us, Inc. | \$ 339.65 | Toys "R" Us - Delaware Inc. | \$339.65 |
| 97 CLAY COUNTY UTILITY AUTHORITY,FL CARA CLARK 3176 OLD JENNINGS RD MIDDLEBURG, FL 32068 | 1514 | Toys "R" Us, Inc. | \$ 189.56 | Toys "R" Us - Delaware Inc. | \$189.56 |
| 98 CLECO POWER, LLC WHEELIS & ROZANSKI, APLC PO BOX 13199 ALEXANDRIA, LA 71315-1399 | 869 | Toys "R" Us, Inc. | \$ 8,263.65 | Toys "R" Us - Delaware Inc. | \$8,263.65 |
| 99 COBB EMC P.O. BOX 369 MARIETTA, GA 30061-0369 | 1973 | Toys "R" Us, Inc. | \$ 12,760.23 | Toys "R" Us - Delaware Inc. | \$12,760.23 |
| 100 COLUMBIA GAS OF KENTUCKY PO BOX 117 COLUMBUS, OH 43216 | 251 | Toys "R" Us, Inc. | \$ 158.22 | Toys "R" Us - Delaware Inc. | \$158.22 |
| 101 COLUMBIA GAS OF MARYLAND PO BOX 117 COLUMBUS, OH 43216 | 234 | Toys "R" Us, Inc. | \$ 55.17 | Toys "R" Us - Delaware Inc. | \$55.17 |
| 102 COLUMBIA GAS OF MASSACHUSETTS P.O. BOX 2025 SPRINGFIELD, MA 01102 | 201 | Toys "R" Us, Inc. | \$ 179.11 | Toys "R" Us - Delaware Inc. | \$179.11 |
| 103 COLUMBIA GAS OF OHIO PO BOX 117 COLUMBUS, OH 43216 | 230 | Toys "R" Us, Inc. | \$ 1,721.17 | Toys "R" Us - Delaware Inc. | \$1,721.17 |
| 104 COLUMBIA GAS OF PENNSYLVANIA PO BOX 117 COLUMBUS, OH 43216 | 231 | Toys "R" Us, Inc. | \$ 368.50 | Toys "R" Us - Delaware Inc. | \$368.50 |
| 105 COLUMBIA GAS OF VIRGINIA PO BOX 117 COLUMBUS, OH 43216 | 233 | Toys "R" Us, Inc. | \$ 259.21 | Toys "R" Us - Delaware Inc. | \$259.21 |
| 106 COLUMBUS CITY TREASURER PO BOX 182882 SEWER AND WATER SERVICES COLUMBUS, OH 43218-2882 | 1343 | Toys "R" Us, Inc. | \$ 939.08 | Toys "R" Us - Delaware Inc. | \$939.08 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 107 COLUMBUS WATER WORKS 1421 VETERANS PARKWAY COLUMBUS, GA 31902 | 203 | Toys "R" Us, Inc. | \$ 105.16 | Toys "R" Us - Delaware Inc. | \$105.16 |
| 108 COMMONWEALTH EDISON COMPANY COMED BANKRUPTCY DEPARTMENT 1919 SWIFT DRIVE OAKBROOK TERRACE, IL 60523 | 1028 | Toys "R" Us, Inc. | \$ 24,385.63 | Toys "R" Us - Delaware Inc. | \$24,385.63 |
| 109 CONNECTICUT LIGHT & POWER DBA EVERSOURCE EVERSOURCE LEGAL DEPT HONOR HEATH ESQ 107 SELDEN STREET BERLIN, CT 06037 | 755 | Toys "R" Us, Inc. | \$ 22,046.24 | Toys "R" Us - Delaware Inc. | \$22,046.24 |
| 110 CONSOLIDATED COMMUNICATIONS - 66523 PO BOX 66523 SAINT LOUIS, MO 63166-6523 | 1682 | Toys "R" Us, Inc. | \$ 218.71 | Toys "R" Us - Delaware Inc. | \$218.71 |
| 111 CONSOLIDATED EDISON COMPANY OF NEW YORK, INC BANKRUPTCY GROUP 4 IRVING PLACE, ROOM 1875-S NEW YORK, NY 10003 | 1030 | Toys "R" Us, Inc. | \$ 221,570.26 | Toys "R" Us - Delaware Inc. | \$221,570.26 |
| 112 CONSUMERS ENERGY COMPANY ATTN: LEGAL DEPT. ONE ENERGY PLAZA JACKSON, MI 49201 | 316 | Toys "R" Us, Inc. | \$ 63,635.59 | Toys "R" Us - Delaware Inc. | \$63,635.59 |
| 113 COPLAY WHITEHALL SEWER AUTHORITY 3213 MACARTHUR RD WHITEHALL, PA 18052 | 847 | Toys "R" Us, Inc. | \$ 68.06 | Toys "R" Us - Delaware Inc. | \$68.06 |
| 114 COUNTY OF HENRICO VIRGINIA ANDREW R. NEWBY, ASSISTANT COUNTY ATTORNEY P.O. BOX 90775 HENRICO, VA 23273 | 6668 | Toys "R" Us, Inc. | \$ 172.08 | Toys "R" Us - Delaware Inc. | \$172.08 |
| 115 CPS ENERGY BANKRUPTCY SECTION 145 NAVARRO, MAIL DROP 110909 SAN ANTONIO, TX 78205 | 423 | Toys "R" Us, Inc. | \$ 37,803.30 | Toys "R" Us - Delaware Inc. | \$37,803.30 |
| 116 D&G LABORATORIES INC. 30025-3850 HIGHWAY 7 WOODBIDGE, ONTARIO L4L 9C0 CANADA | 16298 | Toys "R" Us, Inc. | \$ 23,527.06 | Toys "R" Us - Delaware Inc. | \$23,527.06 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 117 DARON WORLDWIDE TRADING INC LAURA HARRIS, VICE PRESIDENT FINANCE 24 STEWART PL UNIT 4 FAIRFIELD, NJ 07664 | 4290 | Toys "R" Us, Inc. | \$ 31,727.08 | Toys "R" Us - Delaware Inc. | \$31,727.08 |
| 118 DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DRIVE DAYTON, OH 45432 | 1337 | Toys "R" Us, Inc. | \$ 4,234.64 | Toys "R" Us - Delaware Inc. | \$4,234.64 |
| 119 DELTA CHARTER TOWNSHIP C/O TREASURERS OFFICE 7710 W. SAGINAW HWY. LANSING, MI 48917 | 1562 | Toys "R" Us, Inc. | \$ 61.60 | Toys "R" Us - Delaware Inc. | \$61.60 |
| 120 DOMINION HOPE GAS 48 COLUMBIA BLVD CLARKSBURG, WV 26301 | 831 | Toys "R" Us, Inc. | \$ 29.29 | Toys "R" Us - Delaware Inc. | \$29.29 |
| 121 DOMINION HOPE GAS 48 COLUMBIA BLVD CLARKSBURG, WV 26301 | 828 | Toys "R" Us, Inc. | \$ 63.31 | Toys "R" Us - Delaware Inc. | \$63.31 |
| 122 DOTHAN UTILITIES P.O. BOX 6728 DOTHAN, AL 36302-6728 | 582 | Toys "R" Us, Inc. | \$ 7,466.70 | Toys "R" Us - Delaware Inc. | \$7,466.70 |
| 123 DOUGLASVILLE-DOUGLAS COUNTY WATER AND SEWER AUTHORITY P.O. BOX 1157 DOUGLASVILLE, GA 30133 | 3517 | Toys "R" Us, Inc. | \$ 897.05 | Toys "R" Us - Delaware Inc. | \$897.05 |
| 124 DOWNERS GROVE SANITARY DISTRICT PO BOX 1412 DOWNERS GROVE, IL 60515 | 2685 | Toys "R" Us, Inc. | \$ 88.72 | Toys "R" Us - Delaware Inc. | \$88.72 |
| 125 DUKE ENERGY CAROLINAS 550 S TRYON STREET, DEC45A LEGAL-BANKRUPTCY CHARLOTTE, NC 28202 | 3026 | Toys "R" Us, Inc. | \$ 10,216.16 | Toys "R" Us - Delaware Inc. | \$10,216.16 |
| 126 DUQUESNE LIGHT COMPANY KERI P. EBECK 707 GRANT ST. SUITE 2200, GULF TOWER PITTSBURGH, PA 15219 | 2607 | Toys "R" Us, Inc. | \$ 7,521.76 | Toys "R" Us - Delaware Inc. | \$7,521.76 |
| 127 EAGLE DISPOSAL OF PA INC 1245 EAGLES WAY EAST EARL, PA 17519 | 1845 | Toys "R" Us, Inc. | \$ 482.20 | Toys "R" Us - Delaware Inc. | \$482.20 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|---|---------|-------------------|--------------|-----------------------------|--------------|
| NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 128 EAST BAY MUNICIPAL UTILITY DISTRICT (EBMUD) PO BOX 24055 OAKLAND, CA 94623 | 1466 | Toys "R" Us, Inc. | \$ 1,673.11 | Toys "R" Us - Delaware Inc. | \$1,673.11 |
| 129 EL PASO ELECTRIC COMPANY ATTENTION MS. JUANITA (JJ) JIMENEZ 100 N. STANTON STREET EL PASO, TX 79901 | 4019 | Toys "R" Us, Inc. | \$ 31,137.86 | Toys "R" Us - Delaware Inc. | \$31,137.86 |
| 130 ELK GROVE WATER WORKS, CA 9257 ELK GROVE BLVD. ELK GROVE, CA 95624 | 1362 | Toys "R" Us, Inc. | \$ 275.43 | Toys "R" Us - Delaware Inc. | \$275.43 |
| 131 ENDLESS GAMES INC. 35 MAIN ST., SUITE B MATAWAN, NJ 07747 | 6872 | Toys "R" Us, Inc. | \$ 31,482.57 | Toys "R" Us - Delaware Inc. | \$31,482.57 |
| 132 ENERGYWORKS LANCSATER, LLC 2900 K ST, NW, SUITE 408 WASHINGTON, DC 20007 | 3079 | Toys "R" Us, Inc. | \$ 5,144.73 | Toys "R" Us - Delaware Inc. | \$5,144.73 |
| 133 ENSTAR NATURAL GAS COMPANY PO BOX 190288 ANCHORAGE, AK 99519 | 645 | Toys "R" Us, Inc. | \$ 1,161.06 | Toys "R" Us - Delaware Inc. | \$1,161.06 |
| 134 ENTERGY TEXAS, INC. L-JEF-359 4809 JEFFERSON HWY., STE. A NEW ORLEANS, LA 70121-3138 | 1760 | Toys "R" Us, Inc. | \$ 7,280.95 | Toys "R" Us - Delaware Inc. | \$7,280.95 |
| 135 EPB OF CHATTANOOGA PO BOX 182255 CHATTANOOGA, TN 37422 | 652 | Toys "R" Us, Inc. | \$ 8,547.11 | Toys "R" Us - Delaware Inc. | \$8,547.11 |
| 136 EVANSVILLE, IN WATERWORKS DEPT 1 NW MARTIN LUTHER KING JR BLVD CIVIC CENTER COMPLEX, ROOM 104 EVANSVILLE, IN 47708 | 1477 | Toys "R" Us, Inc. | \$ 334.04 | Toys "R" Us - Delaware Inc. | \$334.04 |
| 137 FABRICAS SELECTAS USA - MEGAFUN USA 6547 NORTH AVE OAK PARK, IL 60302 | 4348 | Toys "R" Us, Inc. | \$ 8,680.06 | Toys "R" Us - Delaware Inc. | \$8,680.06 |
| 138 FANTASMA TOYS C/O THE HEDAYA CAPITAL GROUP 240 W 35TH STREET, SUITE 401 NEW YORK, NY 10001 | 15955 | Toys "R" Us, Inc. | \$ 75,267.20 | Toys "R" Us - Delaware Inc. | \$75,267.20 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|-----|--|----------|---------------------------------|-----------------------------|--------------|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 139 | FANTASMA TOYS INC THE HEDAYA CAPITAL GROUP 240 WEST 35TH ST SUITE 401 NEW YORK, NY 10001 | 17598 | Toys "R" Us, Inc. \$ 75,267.20 | Toys "R" Us - Delaware Inc. | \$75,267.20 |
| 140 | FAST FORWARD LLC 10 WEST 33 ST SUITE 705 NEW YORK, NY 10001 | 4733 | Toys "R" Us, Inc. \$ 10,532.16 | Toys "R" Us - Delaware Inc. | \$10,532.16 |
| 141 | FOUNDATIONS WORLDWIDE, INC. 305 LAKE RD. MEDINA, OH 44256 | 4351 | Toys "R" Us, Inc. \$ 142,587.74 | Toys "R" Us - Delaware Inc. | \$142,587.74 |
| 142 | GERBER CHILDRENSWEAR LLC P.O. BOX 3010 GREENVILLE, SC 29602-2960 | 4222 | Toys "R" Us, Inc. \$ 271,678.13 | Toys "R" Us - Delaware Inc. | \$271,678.13 |
| 143 | GILTON SOLID WASTE MANAGEMENT INC 755 S YOSEMITE AVENUE OAKDALE, CA 95361 | 2095 | Toys "R" Us, Inc. \$ 351.67 | Toys "R" Us - Delaware Inc. | \$351.67 |
| 144 | GOLDEN STATE WATER CO. P.O. BOX 9016 @ AMERICAN STATES WATER COMPANY SAN DIMAS, CA 91773-9016 | 1769 | Toys "R" Us, Inc. \$ 925.91 | Toys "R" Us - Delaware Inc. | \$925.91 |
| 145 | GOLDEN STATE WATER CO. 630 E. FOOTHILL BLVD. SAN DIMAS, CA 91773 | 1801 | Toys "R" Us, Inc. \$ 771.70 | Toys "R" Us - Delaware Inc. | \$771.70 |
| 146 | GREATER CINCINNATI WATER WORKS ATTN: BANKRUPTCY DESK 4747 SPRING GROVE AVENUE CINCINNATI, OH 45232-1986 | 364 | Toys "R" Us, Inc. \$ 1,441.42 | Toys "R" Us - Delaware Inc. | \$1,441.42 |
| 147 | GREEN MOUNTAIN POWER (GMP) 163 ACORN LANE COLCHESTER, VT 05446 | 1478 | Toys "R" Us, Inc. \$ 6,546.19 | Toys "R" Us - Delaware Inc. | \$6,546.19 |
| 148 | GREENVILLE UTILITIES PO BOX 1847 GREENVILLE, NC 27835-1847 | 888 | Toys "R" Us, Inc. \$ 9,235.20 | Toys "R" Us - Delaware Inc. | \$9,235.20 |
| 149 | GREENVILLE WATER P.O. BOX 687 GREENVILLE, SC 29602-0687 | 684 | Toys "R" Us, Inc. \$ 434.16 | Toys "R" Us - Delaware Inc. | \$434.16 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 150 GREYLAND TRADING LTD MINTZ LEVIN COHN FERRIS GLOVSKY & POPEO, PC C/O AMANDA BLASKE ONE FINANCIAL CENTER BOSTON, MA 02111 | 4332 | Toys "R" Us, Inc. | \$ 249,542.06 | Toys "R" Us - Delaware Inc. | \$249,542.06 |
| 151 HANDI-CRAFT COMPANY RICHARD W. ENGEL, JR. ARMSTRONG TEASDALE, LLP 7700 FORSYTH BLVD. SUITE 1800 ST. LOUIS, MO 63105 | 4416 | Toys "R" Us, Inc. | \$ 356,398.69 | Toys "R" Us - Delaware Inc. | \$356,398.69 |
| 152 HARLIN, KATE 232 HUNTINGTON DR MOUNTVILLE, PA 17554 | 21900 | Toys "R" Us, Inc. | \$ 175.00 | Toys "R" Us - Delaware Inc. | \$175.00 |
| 153 HARTZ SOLAR, LLC HOROWITZ, RUBINO, & PATTON JOSEPH M. ARONDS 400 PLAZA DRIVE, P.O. BOX 2038 SECAUCUS, NJ 07096-2038 | 256 | Toys "R" Us, Inc. | \$ 1,841.20 | Toys "R" Us - Delaware Inc. | \$1,841.20 |
| 154 HAYWARD WATER SYSTEM 777 B ST HAYWARD, CA 94541 | 2562 | Toys "R" Us, Inc. | \$ 134.60 | Toys "R" Us - Delaware Inc. | \$134.60 |
| 155 HELIX WATER DISTRICT PO BOX 513597 LOS ANGELES, CA 90051-3597 | 2936 | Toys "R" Us, Inc. | \$ 327.13 | Toys "R" Us - Delaware Inc. | \$327.13 |
| 156 HILLSBOROUGH COUNTY WATER PUBLIC UTILITIES DEPARTMENT 332 N FALKENBURG RD TAMPA, FL 33619 | 445 | Toys "R" Us, Inc. | \$ 151.47 | Toys "R" Us - Delaware Inc. | \$151.47 |
| 157 HOMEDICS, INC. ATTN: RICK HOFFMAN 3000 PONTIAC TRAIL COMMERCE TOWNSHIP, MI 48390 | 3863 | Toys "R" Us, Inc. | \$ 33,426.00 | Toys "R" Us - Delaware Inc. | \$33,426.00 |
| 158 ILLINOIS BELL TELEPHONE COMPANY C/O AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY ROOM 3A104 BEDMINSTER, NJ 07921 | 3232 | Toys "R" Us, Inc. | \$ 4,208.81 | Toys "R" Us - Delaware Inc. | \$4,208.81 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|--|---------|-------------------|--------------|-----------------------------|--------------|
| NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 159 IMPERIAL IRRIGATION DISTRICT, CA 333 EAST BARIONI BOULEVARD IMPERIAL, CA 92251 | 1598 | Toys "R" Us, Inc. | \$ 22,564.95 | Toys "R" Us - Delaware Inc. | \$22,564.95 |
| 160 INDIANA BELL TELEPHONE COMPANY, INC. C/O AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 3236 | Toys "R" Us, Inc. | \$ 767.27 | Toys "R" Us - Delaware Inc. | \$767.27 |
| 161 INDIANAPOLIS POWER & LIGHT COMPANY BANKRUPTCY PROCESSING P.O. BOX 1595 INDIANAPOLIS, IN 46206 | 4370 | Toys "R" Us, Inc. | \$ 30,375.25 | Toys "R" Us - Delaware Inc. | \$30,375.25 |
| 162 INTERMOUNTAIN GAS CO. PO BOX 5600 BISMARCK, ND 58506-5600 | 1566 | Toys "R" Us, Inc. | \$ 71.29 | Toys "R" Us - Delaware Inc. | \$71.29 |
| 163 JACKS DISPOSAL SERVICE PO BOX 5910 BUENA PARK, CA 90622 | 2815 | Toys "R" Us, Inc. | \$ 756.45 | Toys "R" Us - Delaware Inc. | \$756.45 |
| 164 JACKSON EMC PO BOX 38 JEFFERSON, GA 30549 | 337 | Toys "R" Us, Inc. | \$ 8,315.91 | Toys "R" Us - Delaware Inc. | \$8,315.91 |
| 165 JACKSON ENERGY AUTHORITY - 2288 P.O. BOX 2288 JACKSON, TN 38302-2288 | 1356 | Toys "R" Us, Inc. | \$ 4,162.53 | Toys "R" Us - Delaware Inc. | \$4,162.53 |
| 166 JANESVILLE WATER & WASTEWATER UTILITY P.O. BOX 5005 JANESVILLE, WI 53547 | 1970 | Toys "R" Us, Inc. | \$ 384.23 | Toys "R" Us - Delaware Inc. | \$384.23 |
| 167 JEFFERSON PARISH DEPARTMENT OF WATER REED SMITH, ESQ. 1221 ELMWOOD PARK BLVD. STE. 701 JEFFERSON, LA 70123 | 15668 | Toys "R" Us, Inc. | \$ 110.53 | Toys "R" Us - Delaware Inc. | \$110.53 |
| 168 JEFFERSON PARISH DEPARTMENT OF WATER ATTN: REED SMITH, ESQ. 1221 ELMWOOD PARL BLVD., STE. 701 JEFFERSON, LA 70123 | 15694 | Toys "R" Us, Inc. | \$ 194.73 | Toys "R" Us - Delaware Inc. | \$194.73 |
| 169 JNJ INTERNATIONAL, INC. 4195 CHINO HILLS PKWY. #667 CHINO HILLS, CA 91709 | 15776 | Toys "R" Us, Inc. | \$ 23,594.00 | Toys "R" Us - Delaware Inc. | \$23,594.00 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 170 JOHNSON CITY POWER BOARD PO BOX 1636 JOHNSON CITY, TN 37605 | 1155 | Toys "R" Us, Inc. | \$ 6,547.92 | Toys "R" Us - Delaware Inc. | \$6,547.92 |
| 171 JOHNSON COUNTY WASTEWATER CUSTOMER SERVICE 11811 S. SUNSET DRIVE, SUITE 2500 OLATHE, KS 66061 | 1584 | Toys "R" Us, Inc. | \$ 137.25 | Toys "R" Us - Delaware Inc. | \$137.25 |
| 172 JOLLY (FAR EAST) LIMITED UNIT 611, 6/F., PENINSULA CENTRE, 67 MODY ROAD TST EAST ATTN: BRIAN HUNG KOWLOON, HONG KONG | 6773 | Toys "R" Us, Inc. | \$ 78,799.05 | Toys "R" Us - Delaware Inc. | \$78,799.05 |
| 173 JU-JU-BE INTL. C/O JU-JU-BE ACCOUNTING DEPARTMENT 15300 BARRANCA PARKWAY SUITE 100 IRVINE, CA 92618 | 15527 | Toys "R" Us, Inc. | \$ 88,742.88 | Toys "R" Us - Delaware Inc. | \$88,742.88 |
| 174 KANSAS GAS SERVICE PO BOX 3535 TOPEKA, KS 66601 | 753 | Toys "R" Us, Inc. | \$ 97.50 | Toys "R" Us - Delaware Inc. | \$97.50 |
| 175 KANSAS GAS SERVICE PO BOX 3535 TOPEKA, KS 66601 | 2041 | Toys "R" Us, Inc. | \$ 42.74 | Toys "R" Us - Delaware Inc. | \$42.74 |
| 176 KANSAS GAS SERVICE PO BOX 3535 TOPEKA, KS 66601 | 1700 | Toys "R" Us, Inc. | \$ 42.74 | Toys "R" Us - Delaware Inc. | \$42.74 |
| 177 KENTUCKY UTILITIES COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202 | 882 | Toys "R" Us, Inc. | \$ 11,644.42 | Toys "R" Us - Delaware Inc. | \$11,644.42 |
| 178 KENTUCKY UTILITIES COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202 | 1245 | Toys "R" Us, Inc. | \$ 8,244.42 | Toys "R" Us - Delaware Inc. | \$8,244.42 |
| 179 KID GALAXY, INC. COFACE NORTH AMERICA INSURANCE COMPANY 650 COLLEGE ROAD EAST SUITE 2005 PRINCETON, NJ 08540 | 4262 | Toys "R" Us, Inc. | \$ 55,330.76 | Toys "R" Us - Delaware Inc. | \$55,330.76 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|-----|--|----------|---------------------------------|-----------------------------|--------------|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 180 | KIDDY USA INC 685 DIVIDEND DRIVE SUITE 100 PEACHTREE CITY, GA 30269 | 6347 | Toys "R" Us, Inc. \$ 7,924.30 | Toys "R" Us - Delaware Inc. | \$7,924.30 |
| 181 | KIDTELLECT INC DBA TIGGLY 222 BROADWAY 19TH FLOOR ATTN: AZADEH JAMALIAN, CO-FOUNDER NEW YORK, NY 10038 | 6579 | Toys "R" Us, Inc. \$ 9,289.08 | Toys "R" Us - Delaware Inc. | \$9,289.08 |
| 182 | KITSAP COUNTY PUBLIC WORKS 614 DIVISION ST PORT ORCHARD, WA 98366-4686 | 1662 | Toys "R" Us, Inc. \$ 147.89 | Toys "R" Us - Delaware Inc. | \$147.89 |
| 183 | KUB-KNOXVILLE UTILITIES BOARD 445 S. GAY STREET KNOXVILLE, TN 37902 | 1953 | Toys "R" Us, Inc. \$ 10,681.64 | Toys "R" Us - Delaware Inc. | \$10,681.64 |
| 184 | LACKAWANNA RIVER BASIN SEWER AUTHORITY PO BOX 280 OLYPHANT, PA 18447 | 985 | Toys "R" Us, Inc. \$ 132.72 | Toys "R" Us - Delaware Inc. | \$132.72 |
| 185 | LAFAYETTE UTILITIES SYSTEMS P.O. BOX 4024-C LAFAYETTE, LA 70502 | 649 | Toys "R" Us, Inc. \$ 9,170.56 | Toys "R" Us - Delaware Inc. | \$9,170.56 |
| 186 | LAKE COUNTY DEPT OF PUBLIC WORKS, IL 650 W WINCHESTER RD LIBERTYVILLE, IL 60048 | 1779 | Toys "R" Us, Inc. \$ 260.36 | Toys "R" Us - Delaware Inc. | \$260.36 |
| 187 | LAWRENCE TOWNSHIP TAX OFFICE 2207 LAWRENCE ROAD PO BOX 6006 LAWRENCE TOWNSHIP, NJ 08648 | 2851 | Toys "R" Us, Inc. \$ 114.63 | Toys "R" Us - Delaware Inc. | \$114.63 |
| 188 | LEES SUMMIT WATER UTILITY PO BOX 219306 KANSAS CITY, MO 64121-9306 | 15373 | Toys "R" Us, Inc. \$ 570.32 | Toys "R" Us - Delaware Inc. | \$570.32 |
| 189 | LIFETIME PRODUCTS, INC RAY QUINNEY & NEBEKER, P.C. ATTN: DAVID H. LEIGH 36 SOUTH STATE STREET, SUITE 1400 SALT LAKE CITY, UT 84111 | 3947 | Toys "R" Us, Inc. \$ 329,182.97 | Toys "R" Us - Delaware Inc. | \$329,182.97 |
| 190 | LONGWOOD FOREST PRODUCTS INC 17 PEAK PLACE SEWELL, NJ 08080 | 18656 | Toys "R" Us, Inc. \$ 56,666.97 | Toys "R" Us - Delaware Inc. | \$56,666.97 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 191 LOUISVILLE GAS & ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202 | 723 | Toys "R" Us, Inc. | \$ 19,066.96 | Toys "R" Us - Delaware Inc. | \$19,066.96 |
| 192 LUBBOCK POWER AND LIGHT/CITY OF LUBBOCK 1301 BROADWAY LUBBOCK, TX 79401 | 1011 | Toys "R" Us, Inc. | \$ 5,219.10 | Toys "R" Us - Delaware Inc. | \$5,219.10 |
| 193 LULYBOO, LLC PAZIT BENEZRI 20761 CANADA ROAD LAKE FOREST, CA 92630 | 4040 | Toys "R" Us, Inc. | \$ 353,970.41 | Toys "R" Us - Delaware Inc. | \$353,970.41 |
| 194 MACCABI ART, LLC JEFF ROSEN 3900 PEMBROKE ROAD PEMBROKE PARK, FL 33021 | 6632 | Toys "R" Us, Inc. | \$ 29,624.68 | Toys "R" Us - Delaware Inc. | \$29,624.68 |
| 195 MAINSPRING HOLDINGS INC. 7588 CENTRAL PARK BLVD STE 220 MASON, OH 45040 | 22619 | Toys "R" Us, Inc. | \$ 124,279.21 | Toys "R" Us - Delaware Inc. | \$124,279.21 |
| 196 MAM USA CORPORATION ATTN: JOHN DOYLE 2700 WESTCHESTER AVENUE, STE. 315 PURCHASE, NY 10577 | 17637 | Toys "R" Us, Inc. | \$ 723,434.00 | Toys "R" Us - Delaware Inc. | \$723,434.00 |
| 197 MARIN SANITARY SERVICE PO BOX 11117 SAN RAFAEL, CA 94912 | 1516 | Toys "R" Us, Inc. | \$ 3,918.85 | Toys "R" Us - Delaware Inc. | \$3,918.85 |
| 198 MARTIN COUNTY UTILITIES P.O. BOX 9000 STUART, FL 34995-9000 | 1680 | Toys "R" Us, Inc. | \$ 531.96 | Toys "R" Us - Delaware Inc. | \$531.96 |
| 199 MAXWOOD FURNITURE, INC. 816 JOHNNIE DODDS BLVD. MT PLEASANT, SC 29464 | 3943 | Toys "R" Us, Inc. | \$ 933.26 | Toys "R" Us - Delaware Inc. | \$933.26 |
| 200 MCUD-MANATEE COUNTY UTILITIES DEPARTMENT 4410 66TH STREET WEST BRADENTON, FL 34210 | 2735 | Toys "R" Us, Inc. | \$ 1,314.94 | Toys "R" Us - Delaware Inc. | \$1,314.94 |
| 201 MELE COMPANIES, INC 2007 BEECHGROVE PLACE UTICA, NY 13501 | 4402 | Toys "R" Us, Inc. | \$ 2,406.82 | Toys "R" Us - Delaware Inc. | \$2,406.82 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | | ASSERTED | | CORRECTED | |
|-----|---|---------|-------------------|---------------|-----------------------------|---------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 202 | MEMPHIS LIGHT, GAS & WATER PO BOX 430 MEMPHIS, TN 38101 | 633 | Toys "R" Us, Inc. | \$ 8,740.19 | Toys "R" Us - Delaware Inc. | \$8,740.19 |
| 203 | MICHIGAN BELL TELEPHONE COMPANY C/O AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 3175 | Toys "R" Us, Inc. | \$ 1,781.55 | Toys "R" Us - Delaware Inc. | \$1,781.55 |
| 204 | MICHIGAN BELL TELEPHONE COMPANY C/O AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 19332 | Toys "R" Us, Inc. | \$ 1,678.11 | Toys "R" Us - Delaware Inc. | \$1,678.11 |
| 205 | MIDDLE TENNESSEE ELECTRIC MEMBERSHIP CORPORATION 555 NEW SALEM HWY MURFREESBORO, TN 37129 | 110 | Toys "R" Us, Inc. | \$ 4,404.60 | Toys "R" Us - Delaware Inc. | \$4,404.60 |
| 206 | MIDWEST QUALITY GLOVE INC 835 INDUSTRIAL RD/ PO BOX 260 CHILLICOTHE, MO 64601 | 6588 | Toys "R" Us, Inc. | \$ 16,935.75 | Toys "R" Us - Delaware Inc. | \$16,935.75 |
| 207 | MILWAUKEE WATER WORKS CITY OF MILWAUKEE 200 E WELLS, RM 800 MILWAUKEE, WI 53202 | 1517 | Toys "R" Us, Inc. | \$ 1,646.93 | Toys "R" Us - Delaware Inc. | \$1,646.93 |
| 208 | MINNESOTA ENERGY RESOURCES PO BOX 19003 GREEN BAY, WI 54307 | 1220 | Toys "R" Us, Inc. | \$ 79.47 | Toys "R" Us - Delaware Inc. | \$79.47 |
| 209 | MISHAWAKA UTILITIES P.O. BOX 363 MISHAWAKA, IN 46546-0363 | 1886 | Toys "R" Us, Inc. | Undetermined* | Toys "R" Us - Delaware Inc. | Undetermined* |
| 210 | MOBILE AREA WATER & SEWER SYSTEM ATTN: C T CAIN 4725 A MOFFETT RD MOBILE, AL 36618 | 170 | Toys "R" Us, Inc. | \$ 675.11 | Toys "R" Us - Delaware Inc. | \$675.11 |
| 211 | MONROEVILLE MUNICIPAL AUTHORITY 219 SPEELMAN LN MONROEVILLE, PA 15146 | 15239 | Toys "R" Us, Inc. | \$ 548.46 | Toys "R" Us - Delaware Inc. | \$548.46 |
| 212 | MONTANA-DAKOTA UTILITIES CO. PO BOX 5600 BISMARCK, ND 58506 | 1386 | Toys "R" Us, Inc. | \$ 126.66 | Toys "R" Us - Delaware Inc. | \$126.66 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 213 MOULTON NIGUEL WATER 27500 LA PAZ ROAD LAGUNA NIGUEL, CA 92677 | 3605 | Toys "R" Us, Inc. | \$ 173.89 | Toys "R" Us - Delaware Inc. | \$173.89 |
| 214 MOULTON NIGUEL WATER P.O. BOX 30204 LAGUNA NIGUEL, CA 92607-0204 | 3638 | Toys "R" Us, Inc. | \$ 202.82 | Toys "R" Us - Delaware Inc. | \$202.82 |
| 215 MSI ENTERTAINMENT LLC THE HEDAYA CAPITAL GROUP 240 WEST 35TH ST. SUITE 401 NEW YORK, NY 10001 | 9444 | Toys "R" Us, Inc. | \$ 25,020.00 | Toys "R" Us - Delaware Inc. | \$25,020.00 |
| 216 MSI ENTERTAINMENT LLC C/O THE HEDAYA CAPITAL GROUP 240 WEST 35TH ST. SUITE 401 NEW YORK, NY 10001 | 17592 | Toys "R" Us, Inc. | \$ 25,020.00 | Toys "R" Us - Delaware Inc. | \$25,020.00 |
| 217 NASHVILLE ELECTRIC SERVICE 1214 CHURCH STREET NASHVILLE, TN 37246 | 3028 | Toys "R" Us, Inc. | \$ 22,703.20 | Toys "R" Us - Delaware Inc. | \$22,703.20 |
| 218 NATIONAL GRID 300 ERIE BLVD W SYRACUSE, NY 13202 | 1014 | Toys "R" Us, Inc. | \$ 77,431.85 | Toys "R" Us - Delaware Inc. | \$77,431.85 |
| 219 NATIONAL GRID 300 ERIE BLVD W SYRACUSE, NY 13202 | 2127 | Toys "R" Us, Inc. | \$ 76,727.27 | Toys "R" Us - Delaware Inc. | \$76,727.27 |
| 220 NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2956 | Toys "R" Us, Inc. | \$ 30.95 | Toys "R" Us - Delaware Inc. | \$30.95 |
| 221 NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2953 | Toys "R" Us, Inc. | \$ 152.33 | Toys "R" Us - Delaware Inc. | \$152.33 |
| 222 NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2960 | Toys "R" Us, Inc. | \$ 5,568.82 | Toys "R" Us - Delaware Inc. | \$5,568.82 |
| 223 NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2963 | Toys "R" Us, Inc. | \$ 34.02 | Toys "R" Us - Delaware Inc. | \$34.02 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | | ASSERTED | | CORRECTED | |
|-----|---|---------|-------------------|--------------|-----------------------------|--------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 224 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2950 | Toys "R" Us, Inc. | \$ 164.70 | Toys "R" Us - Delaware Inc. | \$164.70 |
| 225 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2951 | Toys "R" Us, Inc. | \$ 169.51 | Toys "R" Us - Delaware Inc. | \$169.51 |
| 226 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2952 | Toys "R" Us, Inc. | \$ 310.61 | Toys "R" Us - Delaware Inc. | \$310.61 |
| 227 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2954 | Toys "R" Us, Inc. | \$ 126.64 | Toys "R" Us - Delaware Inc. | \$126.64 |
| 228 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2955 | Toys "R" Us, Inc. | \$ 318.81 | Toys "R" Us - Delaware Inc. | \$318.81 |
| 229 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2961 | Toys "R" Us, Inc. | \$ 112.87 | Toys "R" Us - Delaware Inc. | \$112.87 |
| 230 | NEW JERSEY NATURAL GAS ATTN: FRANK TORELLO 1415 WYCKOFF RD - P.O. BOX 1378 WALL, NJ 07719 | 2962 | Toys "R" Us, Inc. | \$ 188.96 | Toys "R" Us - Delaware Inc. | \$188.96 |
| 231 | NMR DISTRIBUTION (AMERICA) INC. 28912 AVENUE PAINE VALENCIA, CA 91355 | 14982 | Toys "R" Us, Inc. | \$ 9,672.00 | Toys "R" Us - Delaware Inc. | \$9,672.00 |
| 232 | NORTH ATTLEBOROUGH ELECTRIC 275 LANDRY AVENUE NORTH ATTLEBOROUGH, MA 02760 | 1759 | Toys "R" Us, Inc. | \$ 31,345.27 | Toys "R" Us - Delaware Inc. | \$31,345.27 |
| 233 | NORTH LITTLE ROCK ELECTRIC NORTH LITTLE ROCK CITY SERVICES 120 MAIN STREET NORTH LITTLE ROCK, AR 72115 | 3730 | Toys "R" Us, Inc. | \$ 3,182.50 | Toys "R" Us - Delaware Inc. | \$3,182.50 |
| 234 | NORTH WALES WATER AUTHORITY PO BOX 1339 NORTH WALES, PA 19454-0339 | 1614 | Toys "R" Us, Inc. | \$ 375.50 | Toys "R" Us - Delaware Inc. | \$375.50 |

* Indicates claim contains unliquidated and/or undetermined amounts

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|-----|--|----------|--------------------------------|-----------------------------|-------------|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 235 | NORTHERN INDIANA PUBLIC SERVICE COMPANY NIPSCO 801 E. 86TH AVE MERRILLVILLE, IN 46410 | 725 | Toys "R" Us, Inc. \$ 18,565.22 | Toys "R" Us - Delaware Inc. | \$18,565.22 |
| 236 | NORTHERN STATES POWER COMPANY, A MINNESOTA COMPANY, D/B/A XCEL ENERGY ATTN: BANKRUPTCY DEPARTMENT PO BOX 9477 MINNEAPOLIS, MN 55484 | 916 | Toys "R" Us, Inc. \$ 33,004.32 | Toys "R" Us - Delaware Inc. | \$33,004.32 |
| 237 | NORTHERN STATES POWER COMPANY, A WISCONSIN, COMPANY, D/B/A/ XCEL ENERGY ATTN: BANKRUPTCY DEPARTMENT PO BOX 9477 MINNEAPOLIS, MN 55484 | 822 | Toys "R" Us, Inc. \$ 3,637.97 | Toys "R" Us - Delaware Inc. | \$3,637.97 |
| 238 | NOVA SCOTIA POWER P.O. BOX 848 HALIFAX, NS B3J 2V7 CANADA | 1942 | Toys "R" Us, Inc. \$ 7,964.46 | Toys "R" Us - Delaware Inc. | \$7,964.46 |
| 239 | NSTAR GAS COMPANY DBA EVERSOURCE ENERGY C/O HONOR HEATH 107 SELDEN STREET BERLIN, CT 06037 | 632 | Toys "R" Us, Inc. \$ 33,107.82 | Toys "R" Us - Delaware Inc. | \$33,107.82 |
| 240 | NSTAR GAS COMPANY DBA EVERSOURCE ENERGY C/O HONOR HEATH 107 SELDEN STREET BERLIN, CT 06037 | 629 | Toys "R" Us, Inc. \$ 529.49 | Toys "R" Us - Delaware Inc. | \$529.49 |
| 241 | NYSEG ATTN: BANKRUPTCY DEPARTMENT PO BOX 5240 BINGHAMTON, NY 13902 | 3153 | Toys "R" Us, Inc. \$ 4,451.61 | Toys "R" Us - Delaware Inc. | \$4,451.61 |
| 242 | OAKVILLE HYDRO-ELECTRIC COMMISSION P.O. BOX 1900 861 REDWOOD SQUARE OAKVILLE, ON L6J 5E3 CANADA | 2092 | Toys "R" Us, Inc. \$ 23,111.96 | Toys "R" Us - Delaware Inc. | \$23,111.96 |
| 243 | OCWA-ONONDAGA COUNTY WATER AUTHORITY PO BOX 4949 SYRACUSE, NY 13221-4949 | 1369 | Toys "R" Us, Inc. \$ 344.60 | Toys "R" Us - Delaware Inc. | \$344.60 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|-----|---|----------|--------------------------------|-----------------------------|-------------|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 244 | OHIO BELL TELEPHONE COMPANY % AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 3174 | Toys "R" Us, Inc. \$ 1,051.58 | Toys "R" Us - Delaware Inc. | \$1,051.58 |
| 245 | OKLAHOMA GAS AND ELECTRIC SERVICES BANKRUPTCY CLERK P.O. BOX 321 M223 OKLAHOMA CITY, OK 73101 | 3811 | Toys "R" Us, Inc. \$ 35,965.17 | Toys "R" Us - Delaware Inc. | \$35,965.17 |
| 246 | OKLAHOMA NATURAL GAS CO: KANSAS CITY 401 N. HARVEY PO BOX 401 OKLAHOMA CITY, OK 73101-0401 | 1631 | Toys "R" Us, Inc. \$ 866.95 | Toys "R" Us - Delaware Inc. | \$866.95 |
| 247 | ONTARIO MUNICIPAL UTILITIES COMPANY 1333 S BON VIEW AV ONTARIO, CA 91761 | 749 | Toys "R" Us, Inc. \$ 106.05 | Toys "R" Us - Delaware Inc. | \$106.05 |
| 248 | ONTARIO MUNICIPAL UTILITIES COMPANY 1333 S BON VIEW AV ONTARIO, CA 91761 | 746 | Toys "R" Us, Inc. \$ 510.00 | Toys "R" Us - Delaware Inc. | \$510.00 |
| 249 | ONTARIO MUNICIPAL UTILITIES COMPANY 1333 S BON VIEW AV ONTARIO, CA 91761 | 955 | Toys "R" Us, Inc. \$ 459.00 | Toys "R" Us - Delaware Inc. | \$459.00 |
| 250 | ONTARIO WATER WORKS 555 STUMBO RD ONTARIO, OH 44906 | 1401 | Toys "R" Us, Inc. \$ 263.62 | Toys "R" Us - Delaware Inc. | \$263.62 |
| 251 | ORANGE AND ROCKLAND UTILITIES (O&R) PO BOX 1005 SPRING VALLEY, NY 10977-0800 | 2363 | Toys "R" Us, Inc. \$ 23,680.55 | Toys "R" Us - Delaware Inc. | \$23,680.55 |
| 252 | ORIBEL INC MEIBAN INDUSTRIAL BUILDING 11 UBI ROAD 1, LEVEL 4 SINGAPORE 408723 SINGAPORE | 4778 | Toys "R" Us, Inc. \$ 33,271.55 | Toys "R" Us - Delaware Inc. | \$33,271.55 |
| 253 | PACIFIC BELL TELEPHONE COMPANY C/O AT&T SERVICES, INC KAREN A. CAVAGNARO-LEAD PARALEGAL ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 3098 | Toys "R" Us, Inc. \$ 7,590.11 | Toys "R" Us - Delaware Inc. | \$7,590.11 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 254 PACIFIC WORLD CORP 75 ENTERPRISE SUITE 300 ALISO VIEJO, CA 92656 | 4306 | Toys "R" Us, Inc. | \$ 26,813.76 | Toys "R" Us - Delaware Inc. | \$26,813.76 |
| 255 PACIFICORP PACIFIC POWER / ROCKY MOUNTAIN POWER PO BOX 25308 SALT LAKE CITY, UT 84125 | 2997 | Toys "R" Us, Inc. | \$ 37,902.57 | Toys "R" Us - Delaware Inc. | \$37,902.57 |
| 256 PADUCAH POWER SYSTEM P.O. BOX 180 PADUCAH, KY 42002 | 1507 | Toys "R" Us, Inc. | \$ 6,547.99 | Toys "R" Us - Delaware Inc. | \$6,547.99 |
| 257 PADUCAH WATER WORKS 1800 NORTH 8TH STREET PO BOX 2377 PADUCAH, KY 42002-2377 | 2184 | Toys "R" Us, Inc. | \$ 356.42 | Toys "R" Us - Delaware Inc. | \$356.42 |
| 258 PALM BEACH COUNTY WATER UTILITIES GLENN E. MEEDER-COLLECTIONS COORDINATOR 301 NORTH OLIVE AVENUE 7TH FLOOR WEST PALM BEACH, FL 33401 | 2209 | Toys "R" Us, Inc. | \$ 1,695.60 | Toys "R" Us - Delaware Inc. | \$1,695.60 |
| 259 PECO ENERGY COMPANY ATTN: LYNN R. ZACK 2301 MARKET STREET, S23-1 PHILADELPHIA, PA 19103 | 1072 | Toys "R" Us, Inc. | \$ 20,840.24 | Toys "R" Us - Delaware Inc. | \$20,840.24 |
| 260 PEOPLES NATURAL GAS COMPANY LLC S. JAMES WALLACE, P.C. 845 NORTH LINCOLN AVENUE PITTSBURGH, PA 15233 | 975 | Toys "R" Us, Inc. | \$ 217.67 | Toys "R" Us - Delaware Inc. | \$217.67 |
| 261 PEPCO PO BOX 97294 WASHINGTON, DC 20090 | 801 | Toys "R" Us, Inc. | \$ 3,307.02 | Toys "R" Us - Delaware Inc. | \$3,307.02 |
| 262 PEPCO PO BOX 97294 WASHINGTON, DC 20090 | 229 | Toys "R" Us, Inc. | \$ 3,299.27 | Toys "R" Us - Delaware Inc. | \$3,299.27 |
| 263 PIEDMONT NATURAL GAS 4339 S. TRYON ST. BANKRUPTCY CHARLOTTE, NC 28217 | 1869 | Toys "R" Us, Inc. | \$ 602.25 | Toys "R" Us - Delaware Inc. | \$602.25 |
| 264 PIEDMONT NATURAL GAS-NASHVILLE GAS PO BOX 660920 DALLAS, TX 75266-0920 | 1871 | Toys "R" Us, Inc. | \$ 602.25 | Toys "R" Us - Delaware Inc. | \$602.25 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|-----|--|----------|-----------------------------------|--|--|
| | NAME | CLAIM # | DEBTOR CLAIM AMOUNT | DEBTOR CLAIM AMOUNT | |
| 265 | PNM 414 SILVER AVE. SW ALBERQUERQUE, NM 87102 | 2734 | Toys "R" Us, Inc. \$ 25,236.17 | Toys "R" Us - Delaware Inc. \$25,236.17 | |
| 266 | PPL ELECTRIC UTILITIES 827 HAUSMAN ROAD ALLENTOWN, PA 18104 | 2311 | Toys "R" Us, Inc. \$ 7,951.33 | Toys "R" Us - Delaware Inc. \$7,951.33 | |
| 267 | PSE&G ATTN: BANKRUPTCY DEPT PO BOX 490 CRANFORD, NJ 07016 | 6584 | Toys "R" Us, Inc. \$ 88,737.61 | Toys "R" Us - Delaware Inc. \$88,737.61 | |
| 268 | PSEG LI GERALYN CLINCH 15 PARK DRIVE MELVILLE, NY 11747 | 915 | Toys "R" Us, Inc. \$ 83,228.03 | Toys "R" Us - Delaware Inc. \$83,228.03 | |
| 269 | PTI GROUP INC 17989 CHESTERFIELD AIRPORT RD. CHESTERFIELD, MO 63005 | 6580 | Toys "R" Us, Inc. \$ 76,887.17 | Toys "R" Us - Delaware Inc. \$76,887.17 | |
| 270 | PUBLIC SERVICE OF COLORADO A COLORADO CORPORATION DBA XCEL ENERGY XCEL ENERGY PO BOX 9477 MINNEAPOLIS, MN 55484 | 861 | Toys "R" Us, Inc. \$ 17,940.15 | Toys "R" Us - Delaware Inc. \$17,940.15 | |
| 271 | PUBLIC SERVICE OF NEW HAMPSHIRE DBA EVERSOURCE LEGAL DEPT. HONOR HEATH ESQ. 107 SELDEN STREET BERLIN, CT 06037 | 754 | Toys "R" Us, Inc. \$ 12,046.09 | Toys "R" Us - Delaware Inc. \$12,046.09 | |
| 272 | PUBLIC SERVICE OF NEW HAMPSHIRE DBA EVERSOURCE LEGAL DEPT. HONOR HEATH ESQ. 107 SELDEN STREET BERLIN, CT 06037 | 805 | Toys "R" Us, Inc. \$ 3,763.61 | Toys "R" Us - Delaware Inc. \$3,763.61 | |
| 273 | PUGET SOUND ENERGY VENDOR COLLECTIONS DEPARTMENT -BOT- 02G PO BOX 97034 BELLEVUE, WA 98009-7034 | 6471 | Toys "R" Us, Inc. \$ 29,599.76 | Toys "R" Us - Delaware Inc. \$29,599.76 | |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 274 PUGET SOUND ENERGY VENDOR COLLECTIONS DEPARTMENT - BOT-02G PO BOX 97034 BELLEVUE, WA 98009-7034 | 6606 | Toys "R" Us, Inc. | \$ 29,599.76 | Toys "R" Us - Delaware Inc. | \$29,599.76 |
| 275 PUGET SOUND ENERGY VENDOR COLLECTIONS DEPARTMENT - BOT-02G PO BOX 97034 BELLEVUE, WA 98009-7034 | 2099 | Toys "R" Us, Inc. | \$ 29,599.76 | Toys "R" Us - Delaware Inc. | \$29,599.76 |
| 276 QUESTAR GAS COMPANY DBA DOMINION ENERGY UT BANKRUPTCY/DNR 132 1140 W 200 S PO BOX 3194 SALT LAKE CITY, UT 84110 | 511 | Toys "R" Us, Inc. | \$ 186.81 | Toys "R" Us - Delaware Inc. | \$186.81 |
| 277 RIALTO WATER SERVICES PO BOX 800 RIALTO, CA 92377 | 1467 | Toys "R" Us, Inc. | \$ 1,804.02 | Toys "R" Us - Delaware Inc. | \$1,804.02 |
| 278 RIALTO WATER SERVICES PO BOX 800 UTILITY SERVICES RIALTO, CA 92377 | 1520 | Toys "R" Us, Inc. | \$ 353.25 | Toys "R" Us - Delaware Inc. | \$353.25 |
| 279 RIVERSIDE PUBLIC UTILITIES, CA 3901 ORANGE ST. RIVERSIDE, CA 92501 | 1663 | Toys "R" Us, Inc. | \$ 14,452.58 | Toys "R" Us - Delaware Inc. | \$14,452.58 |
| 280 ROCHESTER GAS AND ELECTRIC CORPORATION 89 EAST AVENUE 3RD FLOOR ROCHESTER, NY 14649 | 1430 | Toys "R" Us, Inc. | \$ 10,451.17 | Toys "R" Us - Delaware Inc. | \$10,451.17 |
| 281 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 12478 | Toys "R" Us, Inc. | \$ 296.01 | Toys "R" Us - Delaware Inc. | \$296.01 |
| 282 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15211 | Toys "R" Us, Inc. | \$ 455.80 | Toys "R" Us - Delaware Inc. | \$455.80 |
| 283 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15093 | Toys "R" Us, Inc. | \$ 243.87 | Toys "R" Us - Delaware Inc. | \$243.87 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|---|---------|-------------------|--------------|-----------------------------|--------------|
| NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 284 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15199 | Toys "R" Us, Inc. | \$ 87.26 | Toys "R" Us - Delaware Inc. | \$87.26 |
| 285 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15080 | Toys "R" Us, Inc. | \$ 169.23 | Toys "R" Us - Delaware Inc. | \$169.23 |
| 286 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 14681 | Toys "R" Us, Inc. | \$ 441.18 | Toys "R" Us - Delaware Inc. | \$441.18 |
| 287 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15237 | Toys "R" Us, Inc. | \$ 95.98 | Toys "R" Us - Delaware Inc. | \$95.98 |
| 288 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15572 | Toys "R" Us, Inc. | \$ 176.70 | Toys "R" Us - Delaware Inc. | \$176.70 |
| 289 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15748 | Toys "R" Us, Inc. | \$ 94.00 | Toys "R" Us - Delaware Inc. | \$94.00 |
| 290 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15683 | Toys "R" Us, Inc. | \$ 170.00 | Toys "R" Us - Delaware Inc. | \$170.00 |
| 291 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 13013 | Toys "R" Us, Inc. | \$ 46.70 | Toys "R" Us - Delaware Inc. | \$46.70 |
| 292 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 13001 | Toys "R" Us, Inc. | \$ 231.33 | Toys "R" Us - Delaware Inc. | \$231.33 |
| 293 RUMPKE CONSOLIDATED COMPANIES, INC. 10795 HUGHES ROAD CINCINNATI, OH 45251 | 15122 | Toys "R" Us, Inc. | \$ 90.09 | Toys "R" Us - Delaware Inc. | \$90.09 |
| 294 SACRAMENTO MUNICIPAL UTILITY DISTRICT PO BOX 15830 MS A253 SACRAMENTO, CA 95852 | 913 | Toys "R" Us, Inc. | \$ 45,639.80 | Toys "R" Us - Delaware Inc. | \$45,639.80 |
| 295 SACRAMENTO SUBURBAN WATER DISTRICT PO BOX 1420 SUISUN CITY, CA 94585-4420 | 6582 | Toys "R" Us, Inc. | \$ 140.81 | Toys "R" Us - Delaware Inc. | \$140.81 |
| 296 SAWNEE EMC 543 ATLANTA HIGHWAY CUMMING, GA 30040 | 1451 | Toys "R" Us, Inc. | \$ 726.59 | Toys "R" Us - Delaware Inc. | \$726.59 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 297 SEACOAST UTILITY AUTHORITY ATTN: BONNIE EVANS 4200 HOOD RD. PALM BEACH GARDENS, FL 33410 | 1377 | Toys "R" Us, Inc. | \$ 615.35 | Toys "R" Us - Delaware Inc. | \$615.35 |
| 298 SEVIER COUNTY ELECTRIC SYSTEM 315 E. MAIN STREET SEVIER, TN 37864 | 3014 | Toys "R" Us, Inc. | \$ 885.76 | Toys "R" Us - Delaware Inc. | \$885.76 |
| 299 SHANGHAI SUNWIN INDUSTRY GROUP CO., LTD NO. 7, LANE 688 HENGAN ROAD, MINKANG DISTRICT SHANGHAI 2011122 CHINA | 4192 | Toys "R" Us, Inc. | \$ 301,097.40 | Toys "R" Us - Delaware Inc. | \$301,097.40 |
| 300 SHENANDOAH VALLEY ELECTRIC COOPERATIVE PO BOX 236 MT. CRAWFORD, VA 22841 | 795 | Toys "R" Us, Inc. | \$ 8,757.45 | Toys "R" Us - Delaware Inc. | \$8,757.45 |
| 301 SHENZHEN WINGART ART SUPPLIES CO., LTD ROOM 1906, BUILDING B HUIHAI PLAZA, CHUANGYE ROAD LONGHUA NEW ZONE SHENZHEN CITY, GUANGDONG PROVINCE 518109 CHINA | 14572 | Toys "R" Us, Inc. | \$ 31,803.20 | Toys "R" Us - Delaware Inc. | \$31,803.20 |
| 302 SHENZHEN WINGART ART SUPPLIES CO., LTD ROOM 1906, BUILDING B HUIHAI PLAZA, CHUANGYE ROAD LONGHUA NEW ZONE SHENZHEN CITY, GUANGDONG PROVINCE 518109 CHINA | 14878 | Toys "R" Us, Inc. | \$ 21,832.59 | Toys "R" Us - Delaware Inc. | \$21,832.59 |
| 303 SNAPPING SHOALS EMC 14750 BROWN BRIDGE RD COVINGTON, GA 30015 | 3891 | Toys "R" Us, Inc. | \$ 4,056.89 | Toys "R" Us - Delaware Inc. | \$4,056.89 |
| 304 SNEW - SOUTH NORWALK ELECTRIC AND WATER 1 STATE STREET NORWALK, CT 06856 | 1786 | Toys "R" Us, Inc. | \$ 708.71 | Toys "R" Us - Delaware Inc. | \$708.71 |
| 305 SNOHOMISH COUNTY PUD #1 PO BOX 1107 EVERETT, WA 98206 | 1015 | Toys "R" Us, Inc. | \$ 16,351.90 | Toys "R" Us - Delaware Inc. | \$16,351.90 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | ASSERTED | | CORRECTED | |
|--|---------|-------------------|---------------|-----------------------------|--------------|
| NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 306 SOUTHERN CALIFORNIA GAS COMPANY P.O. BOX 30337 LOS ANGELES, CA 90030 | 1434 | Toys "R" Us, Inc. | \$ 570.87 | Toys "R" Us - Delaware Inc. | \$570.87 |
| 307 SOUTHERN CONNECTICUT GAS COMPANY 60 MARSH HILL ROAD ORANGE, CT 06477 | 8868 | Toys "R" Us, Inc. | \$ 379.28 | Toys "R" Us - Delaware Inc. | \$379.28 |
| 308 SOUTHERN MARYLAND ELECTRIC COOPERATIVE PO BOX 1937 HUGHESVILLE, MD 20637 | 4294 | Toys "R" Us, Inc. | \$ 9,121.68 | Toys "R" Us - Delaware Inc. | \$9,121.68 |
| 309 SOUTHWEST GAS CORPORATION ATTN: BANKRUPTCY DESK PO BOX 1498 VICTORVILLE, CA 92393 | 639 | Toys "R" Us, Inc. | \$ 628.62 | Toys "R" Us - Delaware Inc. | \$628.62 |
| 310 SOUTHWEST PUBLIC SERVICE A TEXAS CORPORATION DBA XCEL ENERGY ATT KIMBRA SEAWRIGHT PO BOX 9477 MINNEAPOLIS, MN 55484 | 815 | Toys "R" Us, Inc. | \$ 1,951.62 | Toys "R" Us - Delaware Inc. | \$1,951.62 |
| 311 SOUTHWESTERN BELL TELEPHONE COMPANY C/O AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 3147 | Toys "R" Us, Inc. | \$ 1,913.64 | Toys "R" Us - Delaware Inc. | \$1,913.64 |
| 312 SPARTANBURG WATER SYSTEM P.O. BOX 251 SPARTANBURG, SC 29304-0251 | 1438 | Toys "R" Us, Inc. | \$ 451.71 | Toys "R" Us - Delaware Inc. | \$451.71 |
| 313 SQUIRE BOONE CAVERNS AND VILLAGE 406 MT. TABOR RD. NEW ALBANY, IN 47150 | 4743 | Toys "R" Us, Inc. | \$ 64,726.62 | Toys "R" Us - Delaware Inc. | \$64,726.62 |
| 314 STORK CRAFT MANUFACTURING (USA) INC. BERNSTEIN SHUR C/O ROBERT J. KEACH, ESQ. 100 MIDDLE STREET PO BOX 9729 PORTLAND, ME 04104 | 4317 | Toys "R" Us, Inc. | \$ 578,128.16 | Toys "R" Us - Delaware Inc. | \$578,128.16 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|-----------------|-----------------------------|----------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 315 STORK CRAFT MANUFACTURING INC. C/O BERNSTEIN SHUR ROBERT J. KEACH, ESQ. 100 MIDDLE STREET, P.O. BOX 9729 PORTLAND, ME 04104 | 4271 | Toys "R" Us, Inc. | \$ 328,118.72 | Toys "R" Us - Delaware Inc. | \$328,118.72 |
| 316 SUNNY DAYS ENTERTAINMENT LLC 208 CHANCELLORS PARK CT SIMPSONVILLE, SC 29681 | 6457 | Toys "R" Us, Inc. | \$ 121,843.20 | Toys "R" Us - Delaware Inc. | \$121,843.20 |
| 317 SUPER LEADER INDUSTRIAL LIMITED ROOM 706-B, 7/F, HARBOUR CRYSTAL CENTRE 100 GRANVILLE ROAD TSIM SHA TSUI, KOWLOON 852 HONG KONG | 4867 | Toys "R" Us, Inc. | \$ 150,337.13 | Toys "R" Us - Delaware Inc. | \$150,337.13 |
| 318 SUPER LEADER INDUSTRIAL LIMITED ROOM 706-B, 7/F, HARBOUR CRYSTAL CENTRE 100 GRANVILLE ROAD TSIM SHA TSUI KOWLOON HONG KONG | 6280 | Toys "R" Us, Inc. | \$ 150,337.13 | Toys "R" Us - Delaware Inc. | \$150,337.13 |
| 319 SUPER LEADER INDUSTRIAL LIMITED ROOM 706-B, 7/F, HARBOUR CRYSTAL CENTRE 100 GRANVILLE ROAD TSIM SHA TSUI KOWLOON HONG KONG | 21946 | Toys "R" Us, Inc. | \$ 105,258.07 | Toys "R" Us - Delaware Inc. | \$105,258.07 |
| 320 T M P INTL 1711 W. GREENTREE DR STE 212 TEMPE, AZ 85284 | 4219 | Toys "R" Us, Inc. | \$ 1,272,272.20 | Toys "R" Us - Delaware Inc. | \$1,272,272.20 |
| 321 THE CADEN COMPANIES INC DBA BELLY BANDIT DAVID SIMON, CONTROLLER 13412 VENTURA BLVD, STE 300 SHERMAN OAKS, CA 91423 | 112 | Toys "R" Us, Inc. | \$ 12,235.05 | Toys "R" Us - Delaware Inc. | \$12,235.05 |
| 322 THE CADEN COMPANIES INC DBA BELLY BANDIT DAVID SIMON, CONTROLLER 13412 VENTURA BLVD, STE 300 SHERMAN OAKS, CA 91423 | 113 | Toys "R" Us, Inc. | \$ 5,346.04 | Toys "R" Us - Delaware Inc. | \$5,346.04 |
| 323 THE UNITED LLLUMINATING CO. 100 MARSH HILL RD. ORANGE, CT 06477 | 876 | Toys "R" Us, Inc. | \$ 8,285.40 | Toys "R" Us - Delaware Inc. | \$8,285.40 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|----------------|-----------------------------|---------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 324 THE UNITED ILLUMINATING CO. 100 MARSH HILL RD. ORANGE, CT 06477 | 880 | Toys "R" Us, Inc. | \$ 5,925.56 | Toys "R" Us - Delaware Inc. | \$5,925.56 |
| 325 THE UNITED ILLUMINATING CO. 100 MARSH HILL RD. ORANGE, CT 06477 | 883 | Toys "R" Us, Inc. | \$ 4,842.80 | Toys "R" Us - Delaware Inc. | \$4,842.80 |
| 326 THINKOPERATIONS,LLC (THINKBABY) 3112 WINDSOR RD A342 AUSTIN, TX 78703 | 4004 | Toys "R" Us, Inc. | \$ 100,000.00* | Toys "R" Us - Delaware Inc. | \$100,000.00* |
| 327 THOMPSON, ASHLEY 47509 BENTLEY DRIVE BELLEVILLE, MI 48111 | 19394 | Toys "R" Us, Inc. | \$ 150.97 | Toys "R" Us - Delaware Inc. | \$150.97 |
| 328 TOMS OF MAINE 3100 CUMBERLAND BLVD SUITE 700 ATLANTA, GA 30339 | 6394 | Toys "R" Us, Inc. | \$ 20,996.40 | Toys "R" Us - Delaware Inc. | \$20,996.40 |
| 329 TOWN OF GRAND CHUTE 1900 W. GRAND CHUTE BLVD. GRAND CHUTE, WI 54913 | 440 | Toys "R" Us, Inc. | \$ 579.13 | Toys "R" Us - Delaware Inc. | \$579.13 |
| 330 TOWN OF PINEVILLE, NORTH CAROLINA DBA PINEVILLE ELECTRIC COMPANY 118 COLLEGE ST PO BOX 249 PINEVILLE, NC 28134 | 6433 | Toys "R" Us, Inc. | \$ 8,775.05 | Toys "R" Us - Delaware Inc. | \$8,775.05 |
| 331 TV GUARD INC 77 PENSION ROAD SUITE 7 MANALAPAN, NJ 07726 | 7604 | Toys "R" Us, Inc. | \$ 16,289.28 | Toys "R" Us - Delaware Inc. | \$16,289.28 |
| 332 UNDERGROUND TOYS USA, LLC 4000 RUFFIN RD. STE H SAN DIEGO, CA 92123 | 6498 | Toys "R" Us, Inc. | \$ 169,710.00 | Toys "R" Us - Delaware Inc. | \$169,710.00 |
| 333 UNITIL C/O CREDIT DEPARTMENT 5 MCGUIRE ST CONCORD, NH 03301 | 1608 | Toys "R" Us, Inc. | \$ 3,119.51 | Toys "R" Us - Delaware Inc. | \$3,119.51 |
| 334 VENTANAZUL LLC DBA BABY DIEGO PO BOX 1220 HIGHLAND PARK, IL 60035 | 7608 | Toys "R" Us, Inc. | \$ 12,000.00 | Toys "R" Us - Delaware Inc. | \$12,000.00 |
| 335 VENTURA WATER P.O. BOX 2299 VENTURA, CA 93002-2299 | 2149 | Toys "R" Us, Inc. | \$ 473.32 | Toys "R" Us - Delaware Inc. | \$473.32 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 336 VENTURA WATER 501 POLI ST VENTURA, CA 93001 | 2170 | Toys "R" Us, Inc. | \$ 105.12 | Toys "R" Us - Delaware Inc. | \$105.12 |
| 337 VERIDIAN CONNECTIONS 55 TAUNTON ROAD EAST AJAX, ON L1T 3V3 CANADA | 1529 | Toys "R" Us, Inc. | \$ 37,105.62 | Toys "R" Us - Delaware Inc. | \$37,105.62 |
| 338 VERMONT GAS SYSTEMS, INC. 85 SWIFT STREET SOUTH BURLINGTON, VT 05403 | 2129 | Toys "R" Us, Inc. | \$ 145.52 | Toys "R" Us - Delaware Inc. | \$145.52 |
| 339 VILLAGE OF BLOOMINGDALE 201 SOUTH BLOOMINGDALE ROAD BLOOMINGDALE, IL 60108 | 1268 | Toys "R" Us, Inc. | \$ 186.76 | Toys "R" Us - Delaware Inc. | \$186.76 |
| 340 VILLAGE OF GREENDALE 6500 NORTHWAY GREENDALE GREENDALE, WI 53129 | 1470 | Toys "R" Us, Inc. | \$ 85.76 | Toys "R" Us - Delaware Inc. | \$85.76 |
| 341 VILLAGE OF NORTH RIVERSIDE, IL 2401 SOUTH DESPLAINES AVE NORTH RIVERSIDE, IL 60546 | 1293 | Toys "R" Us, Inc. | \$ 436.46 | Toys "R" Us - Delaware Inc. | \$436.46 |
| 342 VIRGINIA AMERICAN WATER P.O. BOX 578 ALTON, IL 62002 | 1583 | Toys "R" Us, Inc. | \$ 10,597.20 | Toys "R" Us - Delaware Inc. | \$10,597.20 |
| 343 WASHINGTON SUBURBAN SANITARY COMMISSION 14501 SWEITZER LANE LAUREL, MD 20707-5902 | 6586 | Toys "R" Us, Inc. | \$ 255.76 | Toys "R" Us - Delaware Inc. | \$255.76 |
| 344 WCI OF TN - KNOXVILLE - DIVISION 6032 2400 CHIPMAN ST KNOXVILLE, TN 37917 | 1475 | Toys "R" Us, Inc. | \$ 336.61 | Toys "R" Us - Delaware Inc. | \$336.61 |
| 345 WE ENERGIES ATTN: BANKRUPTCY 333 W EVERETT ST MILWAUKEE, WI 53203 | 2438 | Toys "R" Us, Inc. | \$ 44,313.71 | Toys "R" Us - Delaware Inc. | \$44,313.71 |
| 346 WESTAR ENERGY, INC. ATTN: BANKRUPTCY TEAM PO BOX 208 WICHITA, KS 67201-208 | 647 | Toys "R" Us, Inc. | \$ 32,480.17 | Toys "R" Us - Delaware Inc. | \$32,480.17 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---|---------|-------------------|-----------------|-----------------------------|----------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 347 WESTERN MASSACHUSETTS ELECTRIC COMPANY DBA EVERSOURCE LEGAL DEPT HONOR HEATH ESQ 107 SELDEN STREET BERLIN, CT 06037 | 756 | Toys "R" Us, Inc. | \$ 6,037.46 | Toys "R" Us - Delaware Inc. | \$6,037.46 |
| 348 WHITBY HYDRO ELECTRIC COMMISSION 100 TAUNTON ROAD EAST P.O. BOX 59 WHITBY, ON L1N 5R8 CANADA | 2226 | Toys "R" Us, Inc. | \$ 27,507.60 | Toys "R" Us - Delaware Inc. | \$27,507.60 |
| 349 WISCONSIN BELL, INC. % AT&T SERVICES, INC. KAREN CAVAGNARO, ESQ. ONE AT&T WAY, ROOM 3A104 BEDMINSTER, NJ 07921 | 3127 | Toys "R" Us, Inc. | \$ 101.48 | Toys "R" Us - Delaware Inc. | \$101.48 |
| 350 WISCONSIN PUBLIC SERVICE CORPORATION PO BOX 19003 GREEN BAY, WI 54307 | 1219 | Toys "R" Us, Inc. | \$ 5,173.10 | Toys "R" Us - Delaware Inc. | \$5,173.10 |
| 351 WRIGHT-HENNEPIN COOP ELECTRIC P.O. BOX 330 ROCKFORD, MN 55373-0330 | 2556 | Toys "R" Us, Inc. | \$ 5,230.82 | Toys "R" Us - Delaware Inc. | \$5,230.82 |
| 352 YANKEE GAS COMPANY DBA EVERSOURCE EVERSOURCE LEGAL DEPT HONOR HEATH ESQ 107 SELDEN STREET BERLIN, CT 06037 | 742 | Toys "R" Us, Inc. | \$ 3,839.83 | Toys "R" Us - Delaware Inc. | \$3,839.83 |
| 353 YF DEVELOPMENT LIMITED PHOEBE UNIT 1305 HOUSTON CENTRE 63 MODY ROAD TSIM SHA TSUI EAST KOWLOON 999077 HONG KONG | 16085 | Toys "R" Us, Inc. | \$ 44,839.37 | Toys "R" Us - Delaware Inc. | \$44,839.37 |
| 354 YVOLUTION USA, INC. 2200 AMAPOLA CT., STE 201 TORRANCE, CA 90501 | 7999 | Toys "R" Us, Inc. | \$ 464,204.88 | Toys "R" Us - Delaware Inc. | \$464,204.88 |
| 355 YVOLVE SPORTS LIMITED HAYMARKET HOUSE, 3RD FLOOR SMITHFIELD, DUBLIN 7 D07 CF98 IRELAND (EIRE) | 7873 | Toys "R" Us, Inc. | \$ 1,357,957.00 | Toys "R" Us - Delaware Inc. | \$1,357,957.00 |

Toys "R" Us, Inc. 17-34665 (KLP)

Fifty Fourth Omnibus Objection

Schedule 1 - Incorrect Debtor

| | | | ASSERTED | | CORRECTED | |
|-----|---|---------|-------------------|---------------|-----------------------------|--------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 356 | ZENOFF PRODUCTS, INC. 25 TAMALPAIS AVE #C SAN ANSELMO, CA 94960 | 6448 | Toys "R" Us, Inc. | \$ 135,074.00 | Toys "R" Us - Delaware Inc. | \$135,074.00 |

Exhibit B

Behnke Declaration

Michael A. Condyles (VA 27807)
 Peter J. Barrett (VA 46179)
 Jeremy S. Williams (VA 77469)
KUTAK ROCK LLP
 901 East Byrd Street, Suite 1000
 Richmond, Virginia 23219-4071
 Telephone: (804) 644-1700
 Facsimile: (804) 783-6192

Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION**

| | | |
|---|---------------------------------|---|
| In re: TOYS “R” US, INC., <i>et al.</i> , ¹ <div style="text-align: right;">Debtors.</div> |))))))) | Chapter 11 Case No. 17-34665 (KLP) (Jointly Administered) |
|---|---------------------------------|---|

**DECLARATION OF THOMAS BEHNKE
 IN SUPPORT OF THE DEBTORS’ FIFTY-FOURTH
 OMNIBUS OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

I, Thomas Behnke, hereby declare under penalty of perjury:

1. I am a Managing Director with Alvarez & Marsal North America, LLC, (“A&M”), a restructuring advisory services firm with numerous offices throughout the country.² I, along with my colleagues at A&M, have been engaged by the Debtors to provide various restructuring and financial services. In my current position with the Debtors, I am responsible for all claims management related matters. I am generally familiar with the Debtors’ day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things,

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

² Capitalized terms used but not otherwise defined in this Declaration have the meanings given to them in the Objection.

the Debtors' liabilities and the amount thereof owed to their creditors as of the Petition Date. I am above 18 years of age, and I am competent to testify.

2. I submit this declaration (this "Declaration") in support of the *Debtors' Fifty-Fourth Omnibus Objection to Certain Incorrect Debtor Claims* (the "Objection") and am directly, or by and through the Debtors' advisors and personnel, familiar with the information contained therein and the exhibits and schedules attached thereto. I am authorized to submit this declaration on the Debtors' behalf. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors' operations and finances, information learned from my review of relevant documents, and information I have received from other members of the Debtors' management, the Debtors' employees or the Debtors' advisors. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If I were called upon to testify, I could and would testify competently to the facts set forth in this Declaration on that basis.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Debtors in the chapter 11 cases. In evaluating the Disputed Claims, the Debtors and/or their advisors have thoroughly reviewed the Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, if any, and have determined that each Disputed Claim should be modified as set forth in the Objection. As such, I believe that the modification of the Disputed Claims on the terms set forth in the Objection is appropriate.

4. To the best of my knowledge, information, and belief, the Debtors and/or their advisors have determined that the Disputed Claims, as filed, do not accurately reflect which Debtor entity may be liable for the underlying Proof of Claim. Instead, the Debtors and/or their advisors believe that the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the column titled “Asserted” to the Debtor identified in the column titled “Corrected” in the table provided in **Schedule 1** to the Order. The Debtors assert that the Debtor reflected in the “Corrected” column is consistent with the Debtors’ books and records and/or with the information provided by the claimants. Failure to modify such Proofs of Claim could result in the relevant claimants receiving either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) a lesser recovery than they are otherwise entitled. As such, I believe the modification of the Disputed Claims on the terms set forth in the Objection is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: January 22, 2019

Respectfully submitted,

/s/ Thomas Behnke

Thomas Behnke, Managing Director
Alvarez & Marsal North America, LLC